



# A.T.T.S. Newsletter

The Official Journal Of  
The American Tax Token Society  
ANA C-69092 TAMS 2334

Vol. 1, No. 6

January-February 1972

## CHECK LIST and GUIDE TO *Sales Tax Tokens*

3rd Edition — Revised 1971

Prepared By: EMIL DI BELLA  
(ATTS H-2)

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(CONTINUED FROM PREVIOUS ATTS NEWSLETTER)

### PRIVATE ISSUES

#### CALIFORNIA

OAKLAND—cardboard 1 x 3" imperforated Leighton's Dairy Lunch:

5¢ white reprint	25¢ blue reprint
10¢ green reprint	30¢ yellow reprint
15¢ yellow reprint	35¢ gray reprint
20¢ pink reprint	

SAN FRANCISCO: cardboard 1 x 3" perforated; Leighton's Dairy Lunch:

5¢ white reprint	25¢ blue reprint
10¢ green reprint	30¢ yellow reprint
15¢ yellow reprint	35¢ gray reprint
20¢ pink reprint	15¢ orange ORIGINAL

SAN JOSE—cardboard  $\frac{3}{4}$  x  $3\frac{1}{2}$ " perforated strips of 10 tokens:

Warboy's Drug Co.

$\frac{1}{4}$ Mill white	small type printing
1 Mill white	small type printing
$\frac{1}{4}$ Mill white	large type printing
1 Mill white	large type printing

STOCKTON—cardboard  $\frac{3}{4}$  x  $3\frac{1}{2}$ " perforated strips of 10 tokens:

Warboy's Drug Co.

$\frac{1}{4}$ Mill orange	small type printing
1 Mill orange	small type printing
$\frac{1}{4}$ Mill orange	large type printing
1 Mill orange	large type printing
$\frac{1}{4}$ Mill pink	small type printing
1 Mill pink	small type printing

Warboy's Drug Co. —  $1\frac{1}{2}$  x  $3\frac{1}{2}$ " strips of 20 tokens:

$\frac{1}{4}$ Mill orange	small type printing
1 Mill orange	small type printing
$\frac{1}{4}$ Mill orange	large type printing
1 Mill orange	large type printing
$\frac{1}{4}$ Mill pink	small type printing
1 Mill pink	small type printing



(Continued on next page)

# CHECKLIST (Continued from previous page)

## SAN FRANCISCO:

White Log Tavern (perforated)

1/8 Cent blue	7/8 x 7"	strip of 8 tokens
1/8 Cent brown & blue	2 x 3 1/2"	block of 8 tokens

## SAN JOSE:

Warboy's Drug Co. — 1 1/2 x 3 1/2" strips of 20 tokens:

1/4 Mill white	small type printing
1 Mill white	small type printing
1/4 Mill white	large type printing
1 Mill white	large type printing
1/8 Cent black ink-reverse green	7/8 x 7" strip of 8 tokens

## OAKLAND:

White Log Tavern 1/8 Cent green 2 x 3 1/2" block of 8 tokens

## SAN FRANCISCO:

1/2 Cent red 1 5/8" round cardboard

## ILLINOIS

CHICAGO—Tax Paid on \$1.00 sale — Cardboard:

Kramer Drug Co.	3 Cents blue	1 1/2 x 2"
Thompsons Restaurant	3 Cents gray	1 1/8 x 2"
Thompsons Restaurant	3 Cents pink	2 x 3"
Thompsons Restaurant	2 Cents pink	2 x 3"
Thompsons Restaurant	1/3 Cent gray	1 x 2"
Messingers	1/3 Cent yellow	1 x 2"
Raklios	3 Cents green	2 x 4"

## PEORIA:

Sutliff & Case Co. 1/3 Cent white paper 1 x 2"

## IOWA

Thompson's Restaurants 3 Cents tax paid on \$1.00 green paper 2 x 3"

## KENTUCKY

### HABIT

M. H. Taylor Tax on 15 Cents—blue cardboard 4 1/2 x 2 3/4"

### LOUISVILLE

Arctic Ice Co. Tax on 5 Cents brass size 11  
Arctic Ice Co. Tax on 10 Cents brass size 11

## MICHIGAN

GRAND RAPIDS Milk Dealers 1 Mill round cardboard white 1 1/4"

## NEBRASKA

OMAHA Chamber of Commerce round cardboard red & blue 1 1/2" no value  
OMAHA Tangier Temple — A.A.O.N.M.S. cardboard red & blue 1 1/2" no value

## NORTH CAROLINA

F & W GRAND STORES white paper receipts 1 3/8 x 3":

Tax on 10¢ (H. L. Green Co.)	Tax on 20¢ (H. L. Green Co.)
Tax on 15¢ (H. L. Green Co.)	Tax on 25¢ (H. L. Green Co.)

McLELLAN STORES white paper receipts:

1/3 Cent large printing 1 7/8 x 2 3/8"	1/2 Cent	2 x 3"
1/3 Cent small printing 1 7/8 x 2 3/8"		

SILVER'S STORES white paper receipts:

Tax on 35c (H. L. Green Co.) 2 x 3"

F. W. WOOLWORTH CO. blue paper receipts:

Tax on 35 Cents 1 7/8 x 2 7/8"

(Continued on next page)

# CHECKLIST (Continued from previous page)

## ROSES'S 5, 10, 25¢ STORES white paper receipts:

1/3 Cent small printing 2 x 3" 1/3 Cent large printing 2 x 3"

## S. H. KRESS STORES yellow paper receipts

1/3 Cent block printing 2 x 3" 1/3 Cent script printing 2 x 3"

## EAGLE 5¢ TO \$1.00 STORES blue-green paper receipts

1/3 Cent block printing 1 7/8 x 3" 1/3 Cent script printing 1 7/8 x 3"

## NEWBERRY'S white paper receipts:

1/3 Cent block printing 2 x 3" 1/3 Cent script printing 2 x 3"

## BEN FRANKLIN STORES paper receipts:

1/3 Cent blue paper 1 7/8 x 2 7/8"

## FRENCH'S VARIETY STORES paper receipts :

1/3 Cent pink 1 7/8 x 2 7/8"

1/3 Cent white 1 7/8 x 2 7/8"

## CHARLES STORES CO., INC. paper receipts:

1/3 Cent pink 1 7/8 x 2 7/8"

## F. W. GRAND STORES paper receipts:

Tax on 35 Cents green (H. L. Green Co.) 1 3/8 x 3"

## STATESVILLE:

Post Office Lunch 1/3 Cent white cardboard 1 1/2 x 2 1/2"

## WEST VIRGINIA

(All paper receipts— 1 Cent Value each)

### F. W. WOOLWORTH CO.

Yellow, large type printing 2 x 3 1/4"

Yellow, small type printing 2 x 3 1/4"

Yellow, lge. script type printing 2 x 3 1/4"

Yellow, small script type printing 2 x 3 1/4"

### SILVER'S STORES:

White, large type printing 1 1/2 x 2 3/4"

White, medium type printing 1 1/2 x 2 3/4"

White, small type printing 1 1/2 x 2 3/4"

White, very large type printing 1 1/2 x 2 3/4"

### J. G. McCORRY CO.

White, large type printing 1 3/4 x 2 7/8"

White, small type printing 1 3/4 x 2 7/8"

White, lge type ptg. different wording 1 3/4 x 2 7/8"

### J. J. NEWBERRY CO.

White, 1 3/4 x 3"

### S. S. KRESGE CO.

Yellow, 2 x 3 1/4"

Pink, 2 x 3 1/4"

### G. C. MURPHY CO.

Green, large type printing 1 3/4 x 3 1/8"

White, small type printing 1 1/2 x 2 1/4"

### W. T. GRANT CO. Cardboard Receipts:

5 Cents orange large type printing strip of 8 2 x 5 1/8"

5 Cents orange small type printing strip of 8 2 x 5 1/8"

### G. C. MURPHY CO. Cardboard Receipts:

5 Cents green strip of 8 2 x 5 1/8"

5 Cents blue green strip of 8 2 x 5 1/8"

## UNOFFICIAL ISSUES

(The following were manufacturer's samples and not used for circulation)

## COLORADO

2 Mills fiber	size 15	Cross	Sales Tax—dark red
2 Mills plastic	size 15	Solid	Sales Tax—green TR.
2 Mills plastic	size 15	Solid	Sales Tax—red-TR. (thin letters)

(Continued on next page)

CHECKLIST (Continued from previous page)

MICHIGAN

(All paper receipts):

3/100	Cents tax on 1¢	yellow	1 x 1½"	
6/100	Cents tax on 2¢	pink	1 x 1½"	
15/100	Cents tax on 5¢	blue	1 x 1½"	
3/10	Cents tax on 10¢	lt. yellow	1 x 1½"	
3/4	Cents tax on 25¢	gray	1 x 1½"	
1½	Cents tax on 50¢	white	1 x 1½"	
3	Cents tax on \$1.00	pink	1 x 1½"	
15	Cents tax on \$5.00	lt. blue	1 x 1½"	
3/100	Cents tax on 1¢	pink	4½ x 1¾"	Strip of 5
6/100	Cents tax on 2¢	lt. blue	4½ x 1¾"	Strip of 5
15/100	Cents tax on 5¢	blue	4½ x 1¾"	Strip of 5
3/10	Cents tax on 10¢	yellow	4½ x 1¾"	Strip of 5
3/4	Cents tax on 25¢	white	4½ x 1¾"	Strip of 5
1½	Cents tax on 50¢	lt. yellow	4½ x 1¾"	Strip of 5
3	Cents tax on \$1.00	pink	4½ x 1¾"	Strip of 5
15	Cents tax on \$5.00	lt. blue	4½ x 1¾"	Strip of 5

PENNSYLVANIA

(All paper receipts):

15/100	Cents tax on 5¢	blue	4½ x 1¾"	Strip of 5
3/10	Cents tax on 10¢	orange	4½ x 1¾"	Strip of 5
3/4	Cents tax on 25¢	white	4½ x 1¾"	Strip of 5
1½	Cents tax on 50¢	yellow	4½ x 1¾"	Strip of 5
3	Cents tax on \$1.00	salmon	4½ x 1¾"	Strip of 5
15	Cents tax on \$5.00	green	4½ x 1¾"	Strip of 5

UTAH

5 Mills	red TR.	size 15	solid	Sales Tax
2 Mills	brown TR.	size 15	solid	Sales Tax
5 Mills	brown TR.	size 15	solid	Sales Tax
(The following two tokens have 2 Mill value on one side and 5 Mill value on the reverse):				
2 Mills	dk. red brown-TR.	size 15	solid	Sales Tax
5 Mills	dk. red brown-TR.	size 15	solid	Sales Tax

(Checklist now complete)

# New Sales Tax Token Readings

In the past few months several articles authored by ATTS members have appeared in journals other than the ATTS Newsletter:

## TAX TOKEN TALLEY

January 1971: "Alabama Sales Tax Tokens" by Mike Pfefferkorn

June 1971: "Smidgets" by George Frakes

August 1971: "Alabama Catalog — Revised by Mike Pfefferkorn

## THE NUMISMATIST

January 1971: "More Light On Sales Tax Tokens by Jerry F. Schimmel (with photos)

## TOKEN AND MEDAL SOCIETY JOURNAL

June 1971: "Sales Tax Tokens—An Update" by Jerry Bates (with photos)

August 1971: Those Tax Tokens: Numismatics, Philatelics, or What?" by Jerry Schimmel (with photos)



# Illinois Sales Tax Tokens By Jerry Bates

## Illinois State Issues: More Bad News

### A Photo Study



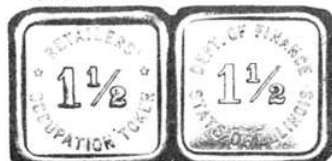
IL-1 (a) Rd. Alum. Thin Letters  
IL-1 (a)E Rd. Alum. Thin Letters, w/"Re-tailer's" error



IL-1 (b) Rd. Alum. Medium Letters



IL-1 (c) Rd. Alum. Thick Letters  
IL-1 (c)E Rd. Alum. Thick Letters, w/"Re-tailer's" error



IL-2 (a) Sq. Alum. Thin Letters



IL-2 (b) Sq. Alum. Medium Letters

(Photos courtesy of Syd Joseph).

More bad news for those who had a complete set of Illinois provisional metal sales tax tokens and for those who are trying to fill in all varieties: add Die 1 and Die 2 to Mercer.

Die 1: extending the fraction bar upwards, it will intersect the left-hand side of the letter "E" in the word "SALES."

Die 2: again extending the fraction bar upwards, it will go into the space between the letters "E" and "S" of the word "SALES," favoring the letter "S".

This variety is not nearly as pronounced as the varieties of the Rock Island and Moline issues, but, checking closely, it

(Continued on next page)

The medium variety listed here (IL-1, b) has heretofore not been reported. It is apparently very hard to find; in searching through over 20,000 Illinois round tokens only one was found, while the thin and thick appeared in nearly equal numbers. Note the difference in thickness of the entire number "1" on the reverse side of the medium, as compared to the thick and thin varieties. It may well be that many have the medium variety, but believe it to be the thick variety.

Note that the word "OF" is closer to the word "ILLINOIS" on normal round varieties than it is on the error variety. A close study of the reverses will show that this is true of the thin, medium, and thick normal round varieties.

The photos of the square token are included here to allow comparison of the various letter sizes. The thin letter token (square) is almost identical to the thin letter (round), while the thick letter (square) is closer to the medium letter (round). To fill in the gap, we should find a square token that will compare with the thick letter (round) token. The square thin and medium variety tokens occur almost equally in a count of over 50,000 specimens.

## More Bad News...

(Continued from previous page)

will be apparent (especially if you have both dies). In the specimens gone through thus far, the quantity of each die is nearly equal.

(Note: Jerry is preparing a study of the Herrin (square) Illinois provisional sales tax token).



Die 1

Die 2

## Follow-Up on Tazewell Co.

### Illinois Provisional Token

By Jerry Bates (ATTS F-1)

In a previous article on Illinois metal provisional tokens (ATTS Newsletter, Vol. 1, No. 3), I noted two die varieties for the Tazewell County token; Die 1 was noted as having the fraction bar pointing to the "N" in "COUNTY," and Die 2 as pointing to the "T."

Another die variety has been found, and is noted as pointing to the space between the "N" and the "T." So change Die 2 to Die 3, and list the new variety as Die 2.

Oregon

S.T.T.

Tangent



A new anti-sales tax item has recently come to light: an ordinary pin-on button, approximately 37mm in diameter (see above). This item was issued in 1968-69, as part of the campaign to defeat a proposed 3% sales tax law, which under Oregon procedure requires a voter-approved constitutional amendment. Oregon has a long history of defeating proposed sales tax laws; the election held on June 3, 1969, produced results no different from those of all other sales tax elections as far back as 1933. Oregon remains one of the few sales tax "hold-outs" in the nation.

Jerry Schimmel has all of the buttons left over from the futile campaign. He is offering them in trade for "some sort of token, not necessarily a sales tax token, but not a circulated state-issue s.t.t. (unless it is unusual)" and a self-addressed stamped envelope. His address is P.O. Box 40888, San Francisco, CA 94140.

Incidentally, the button has an address on the back. Jerry asks that no one try writing to that address, as it is a private residence (of the chairman of the anti-sales tax campaign), and would be senseless since Jerry has all of the remaining buttons.



This 1936 cardboard Missouri 'Milktop' is probably a rare pattern. The coloring (orange and black) is correct, but the message is in black on the obverse, rather than on the reverse, as were regular state-issued 'milk-tops.' Compare with other printed reverse cardboard. (From the collection of Herb Hymer, who received this token in circulation in Missouri in the 1930's.)

# President's Message

I would like to make note of the fact that ATTS will be a year old on January 23. My first announcement of ATTS' organizing effort went out on November 15, 1970, and we were helped along by a large, free ad in the **Numismatic News**. Recognition needs to go to the men who have held ATTS together, especially Charlie Carter who fields all of the letters, etc., that come his way and keeps records. George Frakes gets the fun of keeping track of our money. Special thanks go to Ernie Altvater who is virtually financing ATTS by editing and printing the newsletter. Thanks are also due to our V-P, Mike Pfefferkorn, and Board Members — Jerry Bates, El Hubbard, and Ray Erksen. Glyn Farber our Librarian gets credit as does Jack Miller, our new Publicity man. Bill Voels on Membership gets his kudos. Here's to another year.

The questionnaire brought out a number of suggestions for which I thank the members. I hope that our Canadian members will not be discouraged by the results which show an inclination to retain the present name, and I don't think they mean "U.S. members only." The constitution of ATTS makes no provisions for nationality, and, if he were interested, a member residing in **any** country would be eligible for all privileges. It is likely, though, that most of us are more interested in collecting and learning about tax tokens, than in arguing fine points of intra-society debate. We can work to minimize such non-collecting activity; at least that's the way I feel. We are still committed to an official ballot (which the questionnaire was not), and which accompanies the annual dues notice. We shall postpone the issue of a new emblem until the name business is cleared up.

Finally I would like to welcome Al Wick of St. Louis as Honorary Member No. 4. His two volume, mimeographed work of 1947 is not as well-known as some of those by earlier writers, but it is important and an original piece of work, titled **State Sales Tax Tokens**. The first volume deals with sales tax laws in most states, and the second is an album for the tokens of the states which issued them. Al presently publishes and edits **Hobbies To Enjoy**, a quarterly magazine dealing with many a vocational interests. He would be happy to hear from you.

Jerry Schimmel

## Welcome, New Members

ATTS Secretary Charles L. Carter reports the applications of five new members. All five were contacted at the recent California State Numismatic Assn. meeting in Santa Monica, California. They are as follows:

- 129. G.A. Tiffs, Venice, CA (Altvater)
- 130. Harold B. Butner, 18432 Kingsdale Ave., Redondo Beach, CA 90278 (Altvater)
- 131. Jeanne L. Kiehl, La Crescenta, CA (Schimmel)
- 132. Byran Burke, 2364 No. "G" Street, San Bernardino, CA 92405 (Schimmel)
- 133. Richard F. Herberg, 413 Hillside Blvd., Daly City, CA 94014 (Schimmel)

### Changes of addresses:

- 90. C.E. Parker, 1207 Burrows Ave., Winnipeg, Manitoba R2X 0S3 (New Zip Code)
  - 103. Richard E. Lane, 4419 Squilicum Lake Road, Bellingham, WA 98225
-

# California's 'Almost' Token



By Jerry Schimmel (ATTS F-3)

The token illustrated above never existed. The drawing is a conception of a token which was planned for use in California and designed by a committee of merchants with the approval of the California State Board of Equalization (tax agency). California's sales tax laws went into effect on August 1, 1933, and on September 20th the merchants came up with five specifications for a sales tax token. The specifications, according to the **San Francisco Chronicle**, were as follows:

- (1) There could be no use of the name or seal of the state
- (2) The tax token would be octagonal;
- (3) The metal would be aluminum;
- (4) The size would be "between 5¢ and 25¢ coins;"
- (5) Obverse legend: "Good for tax on a five cent purchase"

Reverse legend: "Not redeemable in cash or trade."

Although the state token idea was dropped about two weeks later, the Board of Equalization had given an o.k. for merchants to issue their own "house money." Three California firms are known to have done so: Leighton Dairy Lunches; White Log Taverns; and Warboy's Drug Company of California. For further information on California private issues, refer to Emil Di Bella's check list and George W. Magee, Jr.'s "Specialized Catalogue of U.S. Sales Tax Tokens."

## 1971 Membership Drive Winners

The 1971 Membership Drive came to its official close on December 15, 1971. ATTS Secretary Charles L. Carter announced the winners, as follows:

**First Prize** (1963 Proof Set): Paula Stayner;

**Second Prize** (BU Silver Dollar): Glyn Farber;

**Third Prize** (Five BU 1955-s Cents): Herbert Hymer.

Jerry Bates, Jerry Schimmel, and Ernie Altvater disqualified themselves because of their positions in the society. Bates enlisted eight members, Schimmel nine, and Altvater three. In addition, Secretary Carter facilitated the applications of 27 new members through inquiries about ATTS.

William Voels donated the prizes for the Membership Drive. Mr. Voels has been very generous to ATTS, having also donated several items for the ATTS Auction. Our sincere thanks to William Voels, and congratulations to the winners.

## Mavericks

(Continued from Issue No. 2)

6. Aluminum; 37mm (1½mm thick); round

OBV.: "A VOTE FOR TITONE IS A VOTE FOR REPEAL OF THE SALES TAX/NO/SALES/TAX."

REV.: "YES/TITONE/FOR/STATE SEN-ATE/26 S.D."

(reported by Jerry Schimmel).

# Questionnaire Results Reported

ATTS Secretary Charles Carter has filed the following report on the recent questionnaire mailed to all members:

1. Name of Organization: 38 of 54 responding chose to retain the present name, the American Tax Token Society. North American Tax Token Society came in second with 9.
2. Organization Emblem: 36 of 45 responding to this question chose to retain the existing emblem.
3. Dues: 31 of 50 responses to this question indicated a preference to retain dues at the present level of \$2.00 per year. \$3.00 was preferred by 10 respondents, while five chose \$4.00. (Note: dues remain at \$2.00 for 1972)
4. Newsletter Name: of 48 responses, 31 favored retention of the present "ATTS Newsletter." Choice number two was "NATTS Newsletter," which received 3.
5. Newsletter Content: 41 responding members indicated they liked the present content of the newsletter; many useful suggestions were also received (and appreciated—Ed.)
6. Paid Advertising: of the 48 who responded to this question, 41 favored retention of the present 3-cents-per-word policy.
7. Trading Post: 41 respondents also favored retaining the "Trading Post" as is.
8. Ad Results: 39 members reported they had not placed ads (paid or Trading Post) in the ATTS Newsletter. Of the five who reported they have placed ads, two reported good results, 3 poor results.
9. Token Folder Project: 17 responses received, of which 6 favored Whitman-type folder, 4 feel they would not use such a folder, and 2 favor a folder for Illinois provisional issues.
10. "Further Thoughts:" Among other comments, the need for STT catalogue numbers was discussed; general comments of satisfaction over ATTS progress expressed.

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**Be Sure  
To Vote**



Enclosed with this issue of the ATTS Newsletter is the ballot called for by an action of the Board of Directors in September. Please vote for one name for our organization, and for one name for this newsletter. Sign the ballot, and send it (along with your dues envelope) to ATTS secretary Charles Carter in the addressed envelope. Be sure to mail your ballot early, as it is due by February 21, 1972.

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# 1971 Financial Statement American Tax Token Society

Prepared by George Frakes, ATTS Treasurer

## INCOME:

Budgeted	Actual		
70.00	68.00	\$1.00 Memberships (68)	
	1.00	\$1.00 Associate Memberships (1)	
160.00	128.00	\$2.00 Memberships (64)	
20.00	20.00	\$20.00 Life Memberships (1)	
120.00	40.00	\$40.00 Life Memberships (1)	
	4.00	Renewals (2)	
45.00	38.60	Donations	
	13.32	Advertisements	
	9.90	Auction	
	2.10	Auction Advance	
	17.51	Extra Newsletters Purchased	
	1.50	Miscellaneous	
<u>415.00</u>	<u>343.93</u>	<b>Total Income</b>	<b>343.93</b>

## EXPENSES:

Budgeted	Actual		
5.89	8.19	Bank Service Charges	
2.35	2.35	Checks	
2.40	2.40	Endorsement Stamp	
	4.00	T.A.M.S. Membership, 1971	
	15.00	A.N.A. Membership, 1971-72	
44.44	49.82	Newsleter Postage	
78.00		Secretary Expenses	
41.66	83.15	President's Expenses	
<u>174.74</u>	<u>165.91</u>	<b>Total Expenses</b>	<b>165.91</b>

**BALANCE, 31 DECEMBER 1971** **178.02**

## 1972 Dues Are Now Due

Enclosed with this issue of the ATTS Newsletter is an envelope in which 1972 dues may be placed and sent to the Secretary of ATTS, Charles Carter, 721 Glencoe St., Denver, CO 80220. Dues are \$2.00 for one year regular membership, \$1.00 for one year associate membership, and \$40.00 for Life Membership.

Even if you are a Life Member, or if you have already paid your dues for 1972, be sure to fill in the information for the 1972 Membership Directory. Be sure to list what types of STT's you collect (state issues, private, provisional, Ill. provisionals, Ohio receipts, etc.), as well as your other collecting interests.

## Example of Tax Token System Given

To illustrate the use of sales tax tokens, the following "Schedule of Charges" is reprinted from the July 15, 1935, edition of a Chicago newspaper. The tokens referred to are, of course, Illinois "Retailers' Occupation" Tokens.

On purchase of	Tax is
1 to 4 cents .....	no tax
5 cents .....	1 token
6 to 10 cents .....	2 tokens
11 to 15 cents .....	3 tokens
16 to 24 cents .....	4 tokens
21 to 25 cents .....	5 tokens
26 to 30 cents .....	6 tokens
31 to 33 cents .....	1 cent
34 to 38 cents .....	1 token and 1 cent
39 to 43 cents .....	2 tokens and 1 cent
44 to 48 cents .....	3 tokens and 1 cent
49 to 53 cents .....	4 tokens and 1 cent
54 to 58 cents .....	5 tokens and 1 cent
59 to 63 cents .....	6 tokens and 1 cent
64 to 66 cents .....	2 cents
67 to 71 cents .....	1 token and 2 cents
72 to 76 cents .....	2 tokens and 2 cents
77 to 81 cents .....	3 tokens and 2 cents
82 to 86 cents .....	4 tokens and 2 cents
87 to 91 cents .....	5 tokens and 2 cents
92 to 96 cents .....	6 tokens and 2 cents
97 cents to \$1 .....	3 cents

THE ATTS NEWSLETTER is the official journal of the American Tax Token Society, and is published to serve and inform the members of the Society. Contributions of articles, listings, and pertinent news are welcome.

Deadline for receipt of copy (articles, listings, ads, and news) is the first day of each odd-numbered month. Newsletter is published and distributed by the 21st of each odd-numbered month.

Advertising rates: 3 cents per word. All advertisements are subject to space availability. "Trading Post" ads are free to members in good standing, on an every-other-issue basis; such free ads are limited to 25 words and may not include any item for sale.

Additional copies of the ATTS Newsletter and back copies (subject to availability) may be purchased through the ATTS Editorial Office at the rate of 25c for non-members and 10c for members.

ATTS EDITORIAL OFFICE, 2327 Pattiglen, La Verne, CA 91750

## CANADIAN SALES TAX RECEIPTS

### GROUP ONE (Only 1 set available)

British Columbia: 12 different singles

News Brunswick: 11 different singles, 9 panes of 4

Nova Scotia: 5 different singles

Ontario: 1 single

Prince Edward Island: 13 different singles, 2 panes of 4

Quebec (includes provincial, provincial & municipal): 14 different singles

Saskatchewan: 6 different singles.

A TOTAL OF 62 DIFFERENT SINGLES, 11 PANES OF 4

Price: \$135.00, postpaid, insured.

Details to serious, interested persons.

### GROUP TWO (limited number available)

10 Different Canadian Singles, from 4 Provinces. Price: \$10.00, postpaid.

JERRY BATES

P.O. BOX 777-AT

ST. CHARLES, MO. 63301

25 different circulated state issue tokens, my choice f-au (no culls). \$1.50 postpaid.

30 different Ohio Vendors and/or Consumers halves, my choice. 50c postpaid.

My list still has many unc. state issues and provisional pieces.

Jerry Schimmel

P.O. Box 40888

San Francisco, CA 94140

## Trading Post

One free ad per member every-other issue  
Twenty-five word limit.

FREE FOR SELF-ADDRESSED ENVELOPE AND TWO 8¢ STAMPS:

Schmal's 1966 draft state issues tax token catalog (through Louisiana). Hurry, very few left. Jerry Schimmel, P.O. Box 40888, San Francisco, CA 94140.

LET'S TRADE: My Astoria and Casey for Depue or my Astoria and ? for it. Also, want Moline copper, die 1; Moline alum. (a) die 1; (b) die 2; and (c) die 2; Rock Island alum. (a) die 1; (c) die 2. Have Randolph County original cardboard STT's to trade. Jerry Bates, Box 777, St. Charles, MO 63301.





# A.T.T.S. Newsletter

The Official Journal Of  
**The American Tax Token Society**  
ANA C-69092 TAMS 2334

Vol. 2, No. 1

March - April 1972



## Dick Johnson's *Missouri Mills* Revisited

By Jerry Schimmel (ATTS F-3)  
Photos by Syd Joseph (ATTS 54)

Late in 1943, our country was deeply involved in World War II, and had committed a good portion of its resources to the war effort. Shortages, rationing, and priorities affected the availability of items previously abundant in the day-to-day lives of most Americans. In the State of Missouri, one of the lacks came to be a locally-supplied metal, zinc, which, along with metals like aluminum and copper, had been diverted to the war effort. Zinc had been in use as the staple coining metal for Missouri's sales tax tokens since 1937, after the cardboard "milktops" of 1935 and 1936 had been abandoned. The state was faced with the fact that new metal tokens could no longer be delivered and that this situation could remain for an unpredictably long war duration. A "no-token" bracket system had been in use by the sales tax office since the previous December, until some solution to the token supply problem could be found. After several months of few or no tokens in circulation, the following item from the Kansas City Star told something of the outcome.

### **"PLASTIC TOKENS EASE PINCH**

#### **"Only Red 1-Mill Pieces are in Circulation Now**

**"Jefferson City, Sept. 3 (AP)--** Nearly 4 million of Missouri's flashy new sales tax tokens made of plastic went into circulation this week to relieve a growing shortage of the zinc-tokens which the war made impossible to get.

"Only the red 1-mill tokens have been received so far, but G.H. Bates, state sales tax supervisor, said he expected to get some green 5-mill pieces in a few weeks. About 3 million more tokens will be received each week until 50 million have been obtained, he said."

Later, on the 30th, the Star reported:

### **"BACK TO A MILL BASIS**

#### **"Tokens to Replace Bracket System October 1**

#### **"Fifty Million Plastic Tax Coins Ease the Emergency Caused by Wartime Shortage of Zinc**

"Merchants who have been collecting pennies on small sales instead of the cor-  
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rect tax in mill tokens, often incurring the displeasure of the customer, soon will be required to return to the old legal method of collection under a ruling issued by G.H. Bates, state sales tax supervisor.

"The 'bracket system,' never authorized by law, was put into effect last December as an aid to tax collection when the supply of zinc mills became so depleted the state could not supply sufficient quantities for making change. Forrest Smith, state auditor, said it was an emergency measure.

"Substitution of 50 million plastic tokens for the zinc mills, frozen by war demands for the critical metal, will enable the state to supply sufficient tax money to permit merchants to comply with the law as it is written, Bates said."

Except for about two years in 1947-49, the plastic tokens supplied for Missouri were made by the Ingwerson Manufacturing Company of Denver. For those two years some tokens were provided by two St. Louis companies, J.H. Hennessy Company and D.M. Wright, Jr., Company. After the confusion of the bracket-to-token changeover had been settled, these little tokens remained in use along with the remaining zinc pieces until the spring of 1955, when tokens were discontinued in favor of a permanent bracket system.

In early 1950, Dick Johnson, now a well-known numismatist, and at that time a young man in his late teens, privately published a large card listing many of the die, transparency, and color varieties to be found on plastic tokens from Missouri. His notes, draft articles, and clippings reflected the several years of detailed study and the shifting of literally thousands of pieces. In the summer of 1970, I purchased the remainder of his stock of the cards and the unassembled mass of his papers. Among them was an unpublished article in draft form, apparently destined to accompany and clarify his card list. Although Mr. Johnson has been retired for some years from the sales tax token collecting field, it seems fitting to publicize his research more thoroughly, and publish it for the benefit of members of the American Tax Token Society. Photos are included in the text to help identify the die types. The unpublished article and excerpts from his papers serve as a basis for the text of this one, although I also draw from my own observations. Many will recognize that I first used some of the following information in a brief addendum to accompany the cards as I sold or traded them to collectors.

#### CHARACTERISTICS OF MISSOURI PLASTIC MILLS

The varieties of plastic tokens seem boundless. They have characteristics in common with metal tokens, i.e., hardness, shape, and die variations, but also other qualities, color, transparency, and pliability, all of which need to be considered in their classification. In general, the Missouri plastic tokens measure from 21 to 22 mm in diameter and are slightly more than 1 mm thick, with some variation due to the molding process. The legend reads simply, " • MISSOURI • SALES TAX TOKEN" with the numerals of value in the center of two concentric circles. In fact, the design for the Missouri plastics is no different than that for the plastic tokens issued by other states. However, the Missouris offer the greatest number of varieties, and Dick Johnson's research outlines most of them. The plastics were manufactured in the millions.

#### ONE MILL DIE VARIETIES

One of the qualities of the red one-mill tokens less readily observed by the unaided eye are the die varieties. Dick Johnson wrote about them:

"...all red mills fall into four classifications, Varieties 1, 2, 3, and 4. Since the general design for both obverse and reverse is similar, this classification holds true for both sides. The best way to tell apart varieties is by observation of the two rings around the number "1" in the center. There are also some differences in

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the lettering between each type, but the rings method offers a less mestakable way."

My own observations confirm Johnson's. Later, however, I discuss a fifth variety that Johnson knew, but for some reason did not emphasize.



#### DIE VARIETY 1

Johnson decribed this variety as having "very narrow rings with a broad space between," and "the lettering is flat, similar to that of #3, but smaller." My own metric measurements show that the rings are less than  $\frac{1}{2}$  mm thick each, and about 1 mm apart. The rim is somewhat more than  $\frac{1}{2}$  mm thick. The letters are "thin," although not as thin as the "thin letters" variety discussed below. The top surfaces appear convex. The inner ring is less than

$8\frac{1}{2}$  mm in diameter on the inside. This particular die was the least often used.



#### DIE VARIETY 2

This one is described as having "medium size rings with a broad space between," and the "lettering has a rounded effect, similiar to #4, but somewhat smaller." My measurements show each ring as being  $\frac{1}{2}$  mm thick with a  $\frac{1}{2}$  mm space between. The letters appear "thicker" than #1. The surface of the letters seems convex, and the inside of the center ring measures about  $7\frac{1}{2}$  mm in diameter. Variety 2 was also infrequently used for token molds.



#### DIE VARIETY 3

This is described as having "narrow rings with a narrow space between," and "a flat lettering with the edges of the letters perpendicular to the base." I think that the rings do not appear as narrow as #1, but are less than  $\frac{1}{2}$  mm thick with a  $\frac{1}{2}$  mm space between. The diameter of the inside circle is about  $8\frac{1}{2}$  mm. The letters appear to be flat on the surface, perhaps even a little concave. This is the most commonly used die of the four.



#### DIE VARIETY 4

Number 4 has "broad rings with a narrow space between," and "rounded lettering where edges are rounded in a balanced curve." My observation shows circles of slightly more than  $\frac{1}{2}$  mm thickness, with  $\frac{1}{2}$  mm space between. The distance inside the smallest circle is a little less than  $8\frac{1}{2}$  mm. The letters appear to be the thickest of the series, and convex in shape. Die #4 was also commonly used, although apparently not as frequently as #3.

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#### "THIN LETTERS" DIE VARIETY

This is a variety that Mike Pfefferkorn and I have identified as a separate die from the others, and one whose differences are readily observable. It was certainly known to Dick Johnson, and was depicted on his card as a favorite variety design, but not assigned a variety number. It is probably included under his item #1-D8, along with a #4. The surfaces of the rings and letters are flat or even concave, and the letters have a delicate look. The rings are

quite thick, like #4, slightly more than  $\frac{1}{2}$  mm thick with less than  $\frac{1}{2}$  mm space between them. The diameter of the inside of the center circle is a little more than  $7\frac{1}{2}$  mm.

#### DIE COMBINATIONS

Peculiar to the one mill tokens are the possible combinations of die varieties which might appear on a given token. Below are ten that Johnson listed. The "thin letters" variety is not known in combination with any other die.

1 & 1	2 & 2	3 & 3
1 & 2	2 & 3	3 & 4
1 & 3	2 & 4	4 & 4
1 & 4		

(TO BE CONTINUED IN NEXT ATTS NEWSLETTER)

## Board Actions

#### MOTIONS PASSED

Dec. 31, 1971:

Reimburses J. Schimmel in the amount of \$21.00 for Nov. questionnaire.

Reimburses J. Schimmel in the amount of \$14.84 for president's expenses, Jun. 1 - Nov. 31, 1971.

Feb. 3, 1972:

Reaffirms newsletter paid advertisement rate at 3¢ per word for members.

Reaffirms the ATTS Newsletter as Society publication.

Reaffirms cost of back issues of newsletter at 10¢ per copy for members, 25¢ per copy for non-members.

Reappoints Jack Miller to serve as publicity chairman concurrent with present officers' terms.

Mar. 5, 1972:

Reappoints E. Altvater as newsletter editor concurrent with present officers' terms.

Appoints Glyn Farber to fill vacant Board seat normally to be filled by immediate past president concurrent with present officers' terms.

#### CONSTITUTION AMENDMENT PASSED

Revises Articles V and VI of the constitution to expand the voting membership of the Society Board of Directors to a total of nine. The two positions shall be filled by the newsletter editor and the immediate past president. If there is no such latter person, the Board shall fill the vacancy by appointing from the membership.



# President's Message

The ballot results have been tabulated by Charles Carter and are posted elsewhere in this newsletter. You voted to retain the name "American Tax Token Society" by an even greater margin than you did on the questionnaire. So that's where our name stands. One of our Canadian members added a remark on his ballot, "I do not feel that the name is a particularly important matter--interest, however, should be widely defined." Traditionally, the study of any and all Canadian sales tax emissions has been a part of the Sales Tax Token field since Emil DiBella published his first list in 1944. We're as much a U.S. and Canadian group as any!

Another member doubted the wisdom of the Society spending too much of its effort on non-token activities. Since most of our members are token-collecting oriented, I doubt whether there is a danger of the Society drifting too far from tokens. However, we have been set up from the beginning to include anything related, including paper and cardboard items.

A new member of ATTS is Guy H. Bates, retired now from the State of Missouri Department of Revenue. Mr. Bates was Supervisor of the Sales Tax Department during the 1930's and 40's, and was responsible for the introduction and management of the sales tax program from its inception. Board member Jerry Bates (no relation) paid the dues for his membership. It is nice to have someone with us who helped to make history.

Over the last two months the Board passed a constitutional amendment enlarging the Board of Directors from seven to nine voting members. The basic change involved was the addition of the newsletter editor, which is customary in most groups. The ninth position allowed an unplanned opening for the immediate past president, whose membership is mandatory. Since there is no such person at this time, the Board must appoint a member to fill the vacancy. In this case, Glyn Farber, our librarian, was chosen. Normally, a decision of this magnitude would be brought before the membership, but there are now only a few months before the election of officers is held. The addition of Ernie Altwater and Glyn gives ATTS a broader decision-making base, and brings two men in their twenties into positions of importance for ATTS.

Jerry Schimmel

## Election Results

ATTS Secretary Charles Carter reports the following results of the recent ATTS special election:

A. NAME OF SOCIETY:

American Tax Token Society.....47  
North American Tax Token Society..9  
All Others.....8

B. NAME OF NEWSLETTER:

ATTS Newsletter.....40  
NATTS Newsletter.....8  
All Others.....11

Syd Joseph recently did a series of photos for ATTS, many of which you see in this issue, others you will see as time goes on. Approximately 35 photos were made. He has asked for no cash payment, and would like tokens in exchange for his work if he can get them. Your Board has explored this idea with him,

and he has approved, that is, that every ATTS member donate to him one or two tokens tokens from their duplicates. Syd specializes in transportation tokens and tokens or medals that relate to or commemorate transportation. Send your contributions to Syd Joseph, 870 South Hudson Street, Denver, CO 80222.

# Welcome, New Members

ATTS Secretary Charles Carter reports that as of March 1 there were 7 new applications for membership. They are:

- 134. Blaine M. Simons, 1131 Augusta Way, Salt Lake City, UT 84108 (Sec'y).
- 135. William P. Hartman, 3112 Oakland, Kansas City, KS 66102 (Schimmel).
- 136. Charles V. Kappen, 2201 Peachtree Lane, San Jose, CA 95128 (Barnes).
- 137. O.R. Bloom, Barberton, OH 44203 (Bates).
- 138. Clarence J. Symes, Box 527, Vass, NC 28394 (Bates).
- 139. Robert S. Eddy, IV, New Orleans, LA 70124 (Frakes).
- 140. Joseph V. Bush, P.O. Box 665, Bonita, CA 92002 (Bates).

## LIFE MEMBERSHIP:

- L-30. Harold Don Allen, Nova Scotia Teachers College, Truro, Nova Scotia.

## ADDRESS CHANGES:

- 85. Alexander H. Erickson, 629 Riverside Dr., Madison, WI 53704.
- 104. Dee D. Drell, 683 B Kandle Ct., Ft. Benning, GA 31905.
- 77. M.E.T.C.A., P.O. Box 176, Richmond Beach, WA 98160.
- F-36. David A. Loadwick, PSC Box 4542, APO New York, NY 09020.
- F-9. Elbert S.A. Hubbard, 17 W. San Fernando, San Jose, CA 95113.
- F-25. (effective April 15, 1972) Ernie Altwater, 607 N. Orange, Azusa, CA 91750.

## DONATIONS TO ATTS:

- F-32. Charles T. Rodgers, \$10.00.
- F-52. W.O. Ashworth, \$1.00.

## A.T.T.S. Auction Number Three

ATTS Auction Number 2 was a bomb! Not a single bid was received on any of the seven items offered. Perhaps this is due to a lack of interest in coins among ATTS members.

As promised, however, ATTS Auction Number 3 contains STT items. All six of the items listed are in demand among sales tax token collectors, and bidding is expected to be active.

The bidding rules for the ATTS Auction are as follows: (1) Bid for each lot separately; (2) Please give ATTS membership number; (3) Lot goes to highest bidder; (4) In case of tie high bid, earliest post-marked bid is winner; (5) Final date for receipt of bids is the 15th of the next

even-numbered month following distribution of ATTS Newsletter.

Final date for receipt of bids for ATTS Auction Number 3 is April 15, 1972. Send bids to George Frakes, P.O. Box 1427, Oceanside, CA 92054.

- Lot 301: (1) \$1.00 unc. Ohio Punch Card, Arch Copsey;
- Lot 302: (1) Set, Warboy's (CA) 1/4 mill;
- Lot 303: (1) Set, Warboys (CA) 1 mill;
- Lot 304: "The Story of the Illinois Provisional Sales Tax Token," with unc. Carbondale Illinois token;
- Lot 305: (1) unc. Rainer (Wash.) 1/5¢ Cardboard;
- Lot 306: (1) unc. Mecca Five Points Cafe (Wash.) 1/5¢ Cardboard.

ALL MEMBERS WHO ARE NOT MEMBERS OF THE A.N.A.: when you decide to join, be sure to send your application to Jerry Bates, our ATTS-ANA club repre-

sentative, to have him sign as sponsor. This will give our club special credit that we can apply against our yearly ANA dues.



IL-1 (a)



IL-1 (b)



IL-1 (c)

Due to space limitations, the photos of the obverses of Illinois state issues IL-1 (a) and IL-1 (c) were left out of the article in the last ATTS Newsletter ("Illinois State Issues: A Photo Study," Vol. I, No. 6). To rectify our error, we illustrate above the obverses of IL-1 (a), (b), and (c); hopefully, this will give the collector better tools for distinguishing the three die varieties.

## Mavericks

(Continued from Vol. I, No. 6)

7. Paper, red; 1" x 2"; black print.  
OBV.: "WEST VIEW PARK/MUNICIPAL  
TAX TICKET/1¢ (Serial Number)"  
REV.: (blank)

(Reported by Glyn Farber).

8. Paper, blue-violet; 15/16" x 2"; black print.  
OBV.: "KENNYWOOD PARK / WEST  
MIFFLIN BORO / SCHOOL DISTRICT/  
TAX TICKET / 1¢ (Serial Number)"  
REV.: (blank)

(Reported by Jerry Schimmel).

Jerry Schimmel believes that Maverick 8 may be from Pennsylvania, and that Maverick 7 is possibly also from that state. Jerry asks that anyone who can inform him as to the origin and/or use of these tax tickets please contact him. Jerry also raises the question, "Are these tax tokens?" Do you think that such municipal tax items fall within the realm of our tax token collecting? Please let this newsletter hear your views.

Incidentally, we have yet to receive any positive identification of any of the first six Mavericks listed in previous ATTS Newsletter issues. Please notify this newsletter if you have evidence of identification on any Maverick listed in the ATTS Newsletter.

## Another Calif. Meet?

Jerry Schimmel will probably hold some kind of tax token collectors meeting at the upcoming California State Numismatic Assn. convention this spring. The convention will be held at the Palace Hotel in San Francisco, April 21-23. The activity will be held in conjunction with other token collector meetings, including those of the California-Nevada Token Society (merchant tokens), and the Bay Area Token Society (transportation, merchant, etc.). If he can get things together, local S.F. and nearby members will get mailed notices. If interested, contact Jerry at P.O. Box 40888, San Francisco, CA 94140.

## Autograph Available

Mr. G.H. Bates has kindly consented to autograph the Missouri cardboard STT's for any member who desires it.

Send one set of tokens along with a stamped addressed envelope, and request his autograph. Please allow a little time for return of autographed tokens.

Mr. Bates' background directly relates to the history of sales tax tokens; he was the first Supervisor of Sales Tax in Missouri, the first Collector of Revenue in Missouri, the Missouri State Treasurer in 1952, and the Missouri Commissioner of Finance in 1957. Now retired, and "87 years young," Mr. Bates, along with Governor Forrest Smith, was responsible for the introduction of the Missouri cardboard tokens.

Mr. Bates' address is 1023 Adams St., Jefferson City, MO 65101.

STT LIST — my latest one (#7) has been mailed to those who have traded with me in the past. Over 300 items! Also, my list #8 (Miscellaneous and Assorted Tokens, junk, and paper treasures). This one isn't sent automatically. One 8¢ stamp will get you both.

JERRY SCHIMMEL ♦ P.O. Box 40888 ♦ San Francisco, CA 94140

#### CANADIAN SALES TAX TICKETS / RECEIPTS

GROUP I is gone! (Repatriated to Canada)

GROUP Ib is now available! Consists of the following:

British Columbia—9 singles, New Brunswick—1 single, Nova Scotia—5 singles, Ontario—1 single, P.E. Island—8 singles, Quebec—9 singles, Saskatchewan—5 singles... a total of 38 singles, PLUS these panes (full pane of 4, with top tab, catalog numbers shown and catalog values noted are from Green's Catalogue of Christmas Seals, 1966 edition, with 1971 supplement): New Brunswick—603 (15.00), 604 (20.00), 608 (2.50), 609 (2.50), 610 (2.50); P.E. Island—653.4 (double printed - red and blue) (25.00), 654 (10.00)... a total of 7 full panes.

PRICE FOR GROUP Ib (38 singles and 7 full panes)...\$87.50 (postpaid and insured).

GROUP Ic: 22 different singles...\$27.00, postpaid.

GROUP II (10 different singles)—a few available at...\$10.00.

FULL PANES AVAILABLE: 654—1 at \$9.50; 609—1 at \$2.00; 610—1 at \$2.00.

JERRY BATES ★ BOX 777 ★ ST. CHARLES, MO 63301

## Trading Post

One free ad per member every-other issue  
Twenty-five word limit.

WANTED: Depue, IL provisional, all Canadian, any stamped MO milktops. Write George Frakes, P.O. Box 1427, Oceanside, CA 92054.

WILL DO PHOTO WORK on your tokens in trade for tokens that I need. Syd Joseph, 870 South Hudson Street, Denver, CO 80222.

TRADE STATE STT's for Illinois provisional  $\frac{1}{4}$ ¢ tokens needed for my collection. Leo A. Weilbacher, Jr., P.O. Box 142, Columbia, IL 62236.

ILLINOIS STT's WANTED: Astoria, Casey, Depue, Herrin round, Moline aluminum very thin (1 mm), and Wyoming. Robert Leonard, 7445 Churchill, Morton Grove IL 60053.

LEFLORE COUNTY, MISSISSIPPI, wooden nickle free for a stamped self-addressed envelope and maybe a spare wood nick of your own. Joe Erber, Box 1235, Greenwood, MS 38930.





# A.T.T.S. Newsletter

The Official Journal Of  
The American Tax Token Society  
ANA C-69092 TAMS 2334

Volume 2, Number 2

May - June, 1972



## Die Varieties of Illinois Round Sales Tax Tokens



By Robert Leonard (ATTS F-29)

Jerry Bates' article in the January-February, 1972, ATTS Newsletter, "Illinois State Issues: A Photo Study," should have cleared up, once and for all, the differences between the thick and thin letters varieties of the Illinois round sales tax tokens listed by Di Bella. Unfortunately, it doesn't, as no such differences are apparent in the photographs. I have felt for some time that these varieties were an optical illusion and not true die varieties at all, and so made a detailed die study of the Illinois round tokens, measuring distances between certain design elements to the nearest tenth of a millimeter. The results must not be considered the last word on the subject, since I have gone through far less than 20,000 tokens, but still worth consideration, I think.

Before getting into the minor variations, let's look at the obvious ones. The "RETAILER'S" (error) variety is not otherwise identical to the "RETAILERS'" variety. Besides the difference in spacing between "OF" and "ILLINOIS" pointed out by Jerry Bates, a more obvious difference is the height of the word "MILLS" on the "OCCUPATION TOKEN" side. On the error token it is only 1.1mm high, but on the corrected token it is 1.4mm high. The difference in the shape of the "M" is apparent.

It would appear from the photographs in Jerry's article that there are at least two dies for the "RETAILER'S" variety (IL-1[a]E fraction bar points to the "A" in "FINANCE," IL-1[c]E fraction bar points between the "A" and "N" in "FINANCE"), but I did not study this variety due to a lack of enough specimens. However, I have identified nine dies for the "OCCUPATION TOKEN" side of the "RETAILERS'" variety. Their characteristics may be summarized as follows:

No.	Fration Bar Ends	A*	B**	Remarks
1.	Pointed	0.2mm	0.4mm	Die break through period of "DEPT." other side
2.	Pointed	0.3mm	0.3mm	First "L" in "MILLS" slightly crooked
3.	Pointed	0.4mm	0.3mm	Distance from right edge of "2" to right edge of "S" is 0.4mm; polished die with 2 die breaks ("1" through "M" to "U" and fraction bar through "S"); ex. Jerry Bates as "thick letters variety"
4.	Pointed	0.4mm	0.5mm	Distance from right edge of "2" to right edge of "S" is 0.2mm
5.	Pointed	0.5mm	0.2mm	Distance from right edge of "2" to right edge of "S" is 0.5mm; second "L" in "MILLS" slightly crooked
6.	Pointed	0.6mm	0.5mm	Distance from right edge of "2" to right edge of "S" is 0.5mm

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7.	Pointed	0.6mm	0.6mm	Distance from right edge of "2" to right edge of "S" is 0.7mm; appears to be same as "medium letters variety" (IL-1b)
8.	Pointed	0.7mm	0.4mm	Distance from right edge of "2" to right edge of "S" is 0.3mm
9.	Square	0.6mm	—	Other side appears to be same as "medium letters variety" (IL-1b); obverse a different die

\* (Distance between bottom of fraction bar and right serif of "1")  
 \*\* (Vertical Distance from bottom of "MILLS" to top corner of "U")

All dimensions given are estimates. It is difficult to measure the distances between elements exactly, especially on circulated specimens, since the sides of the letters are not at right angles to the field, but have a slight slope; also, dirt gets in between the letters. However, by making these measurements—even if slightly incorrect—it is possible to determine whether or not two tokens are from the same die. And some identifications do not depend on measurements; the square bar ends and polished die varieties are obvious to the naked eye.

I have examined only one specimen of each die, except for dies 5 and 9, of which I have two each. This low number of duplicates suggests more dies remain to be discovered. We can make an estimate of how many were used from the mintage figures. In all, 10,000,000 Illinois round sales tax tokens were struck. Allowing two dies for the error and the nine here listed for the regular variety gives us a total of eleven dies, with an average of 910,000 tokens per die. The frequency of die breaks suggests that the maximum average was not under 200,000 strikes per die—even allowing for scrapping the error dies after a relatively short period of use—which gives a maximum of 50 dies, or 39 more dies, at most, yet to be identified. Perhaps Jerry Bates, who seems to have the largest accumulation of these pieces, can pursue this further and identify the remaining ones. (Note: This whole analysis is based on one side of the token only, and it might be questioned whether it applies to the other as well; I believe it does, because the Illinois sales tax tokens were not in continuous production over a period of many months, but were struck and delivered in batches in a relatively short time. So it is likely that the dies were primarily prepared in pairs based on the number of stamping machines available to strike the order, instead of attempting to minimize die usage by making more reverse dies than obverse dies and replacing them as they wore out, the way a government mint would do.)

But what about the thick and thin letters varieties? In all nine dies examined, I could detect no difference in the thickness of the letters. Their spacing varies microscopically from die to die, but—as far as I could tell—the letter punches used are the same for all Illinois round tokens (except for "MILLS" on the error token). What Jerry Bates identified to me as "thick letters" die (3) seems to be merely a used, broken die which was ground down (particularly around the edge) and polished to obscure the die breaks and extend its life. It certainly does look different, but the letters are indistinct at the edges rather than actually thicker. As for the "medium letters" variety, the vertical line on the right side of the "1" which makes it look thinner is caused by vibrations of the die during striking, I believe. Both my specimens of die 9 have the effect of a double strike on all letters and numerals in the inscription on the "DEPT. OF FINANCE" side, although it is most noticeable on the large "1". This side of die 7 also has this effect.

In my opinion, the large number of practically indistinguishable dies used for the Illinois state sales tax tokens means that, for all but the most dedicated specialist, these tokens should be collected by type only—one each of the round "RETAILER'S", the round "RETAILERS'", and the square tokens making a complete set.

# Dick Johnson's *Missouri Mills* Revisited

By Jerry Schimmel (ATTS F-3)

Photos by Syd Joseph (ATTS 54)

(Continued from previous ATTS Newsletter)



Standard Variety

FIVE  
MILLS  
DIE  
VARIETIES



"Thin Letters" Die Variety

The green and grey five mill tokens have only two known dies, as shown above. The "standard" has a numeral "5" with a clearly circular lower portion, and thicker letters in the legend. The "thin letters" variety, again not mentioned by Johnson, is similar to the one mill variety in all respects except color and denomination. The numeral "5" in this latter variety is squared with rounded corners, and definitely a companion to its one mill counterpart. There are no known die combinations among the five mill plastics.

## COLOR VARIETIES

The color range in both denominations is extensive and lacking an agreed-upon color chart, a printed description is nearly impossible. However, from my own collection here are a few of my subjective color designations for the one mill tokens: reddish orange, wine red, red with an orange tint (the most common), dark red with a bluish tint, and red-brown; and for five mill tokens: pale green, bright Kelly green, pale bluish green, dark forest green, olive drab, bluish grey, and steel grey. Some tokens have streaks of color threaded through them. I have reds with grey streaks and grey tokens with green streaks. The plastics are apparently affected by sunlight, although little research has been done on that aspect. Johnson's color designations have been unchanged in the list which appears later in this article.

## TRANSPARENCY-OPACITY

Both denominations vary considerably in this characteristic. By "transparent" it is meant that the token has a crystal appearance when held up to the light and the design of the opposite side is clearly visible. "Translucent" means that light is visible through the token without the crystal quality, and the design of the opposite side is hazy. "Opaque" means that no light is visible through the token. Most tokens fall somewhere on a continuum between transparent and opaque. Some tokens have spots or streaks of opaque or transparent plastic.

## BRITTLINESS-PLIABILITY

Several tokens are stiff and breakable, and have a definite ring when dropped on a hard surface, much like a metal coin. Most do not. Tokens with a "ring" seem to break more easily. Some tokens will bend considerably before they break, and others will not break short of crushing them in a vice. There seems to be some correlation between the transparency of a piece and its brittleness.

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### DIE ROTATION

When obverse and reverse dies were rotated, Johnson denoted them as "criss-cross." "Rotation" refers to tokens where the numerals "1" on both sides appear as an "X" when held up to light. Johnson's designations of "perfect" meant that the numerals "1" on each side coincided when held to the light, that is, they were not rotated. Rotated dies are known so far only on the one mill denomination and appear to be fairly common.

### MOLD EXTRUSIONS

Since plastic tokens were molded and not struck, a fine line around the rim can always be seen where the molds were joined. Occasionally, when the molds were imperfectly closed, molten plastic was forced through the joint, leaving a flap of plastic attached to the token on the rim. Johnson mentioned these on his original card. In his article he wrote, "...for mills there are some to be found with little strips of plastic along the edges where the plastic has squeezed out, emerged from between the dies. These I call die breaks." Tokens with these extrusions seem to be rather rare.

### THE LIST: MISSOURI MILLS — VARIETIES AND SUB-VARIETIES

Below is Dick Johnson's list, slightly modified in the use of some terms, but essentially the same. The numbering system is still his and uses the simple Roman numerals "I" and "V" to represent denominations. Upper case letters stand for the color-transparency combinations, arabic numerals for the combinations of die varieties on any one token, and lower case letters stand for varieties of rotated dies and/or mold extrusions. Therefore, when one wishes to describe a token, one writes #I-D6, or if he wants to clarify that the dies are not rotated, he writes it #I-D6a. And so on for the five mill tokens.

#### I. Red One Mill Tokens

##### A. Orange, transparent

1. Dies 3 & 3
- a. non-rotated
- b. rotated

##### B. Red, transparent

1. Dies 3 & 3
- a. non-rotated
- b. rotated

##### C. Dull Red, transparent

1. Dies 2 & 2
- a. non-rotated
- b. rotated
2. Dies 2 & 4
- a. non-rotated
- b. rotated
3. Dies 3 & 3
4. Dies 4 & 4

##### D. Light Red, translucent

1. Dies 1 & 1
2. Dies 1 & 3
- a. non-rotated
- b. rotated
3. Dies 2 & 2
- a. non-rotated
- b. rotated

##### 4. Dies 2 & 3

##### 5. Dies 2 & 4

- a. non-rotated
- b. rotated

##### 6. Dies 3 & 3

- a. non-rotated
- b. rotated

##### c. mold extrusion

##### 7. Dies 3 & 4

##### 8. Dies 4 & 4

- a. non-rotated
- b. rotated

#### E. Medium Dark Red, slightly translucent

##### 1. Dies 1 & 3

##### 2. Dies 2 & 4

##### 3. Dies 3 & 3

- a. non-rotated
- b. rotated

##### 4. Dies 3 & 4

##### 5. Dies 4 & 4

#### F. Dark Red, very slightly translucent

##### 1. Dies 1 & 3

- a. non-rotated
- b. rotated

##### 2. Dies 2 & 2

##### 3. Dies 2 & 3

##### 4. Dies 2 & 4

(Continued on next page)

(Continued from previous page)

- 5. Dies 3 & 3
  - a. non-rotated
  - b. rotated
- 6. Dies 3 & 4
- 7. Dies 4 & 4
  - a. non-rotated
  - b. rotated

V. Green and Grey Five Mill Tokens

- A. Light Green, transparent, thin letters
- B. Dark Green, transparent
- C. Light Blue-Green, transparent
- D. Dark Green, translucent
- E. Grey, opaque
- F. Drab, Opaque

RARITY SCALE

The careful, painstaking analyses by Dick Johnson become apparent when one first sees the ratio count of each die combination per one thousand tokens that he performed. Each variety listing was analysed as to how often it occurred, a job that will probably never be attempted again, let alone equalled. The rarity scale below is one that I devised based on Johnson's figures, and is submitted with the understanding that all information may not yet be available. The five mill tokens were manufactured at a ratio of about one token to five one mill tokens, and this has been taken into account in making the list. It begins with the most rare through to the most common.

- |         |          |          |          |          |
|---------|----------|----------|----------|----------|
| 1. I-E4 | 5. I-D1  | 11. I-D7 | 17. I-A1 | 23. I-F5 |
| 2. I-E1 | 6. I-F1  | 12. I-E7 | 18. V-F  | 24. I-D5 |
| I-E2    | 7. I-C3  | 13. V-E  | 19. I-D3 | 25. V-A  |
| I-F2    | I-F4     | 14. I-E3 | 20. V-D  | 26. V-B  |
| I-F6    | 8. V-C   | 15. I-C4 | 21. I-B1 | 27. I-D8 |
| 3. I-C1 | 9. I-C2  | 16. I-D4 | 22. I-D2 | 28. I-D6 |
| 4. I-F3 | 10. I-E5 |          |          |          |

Even though other varieties may turn up, the list does give the collector a choice of 32 die-color-transparency varieties, and if he is interested, he can also search for the 15-odd varieties relating to rotated dies and mold extrusions. Plastic tokens are a low-cost field and virtually obtainable for nothing in circulated condition. He may cost ten or fifteen cents for uncirculated specimens, but a collector risks little in further exploration of this series. He can spend many rainy days on their study and arrangement using these guidelines.

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## Welcome, New Members

ATTS Secretary Charles Carter reports that as of May 1 there were six new applications for membership. They are:

- 141. G.H. Bates, 1023 Adams St., Jefferson City, MO 65101 (Bates)
- 142. Mark Gilbert, Warren, OH (Bates)
- 143. Noland Cook, 8850 15th Ave. S.W., Seattle, WA 98106 (Bates)
- 144. Robert Swain, 301 Emerson, Modesto, CA 95350 (Schimmel)
- 145. William H. McNeil, Port Arthur, TX (Farber)
- 146. J. Richard Wagner, 2760 N. Cerrito Circle, Tucson, AZ 85719 (Schimmel)

Honorary Membership as passed by the Board of Directors and accepted:

H-5 Charles H. Lipsky, 1225 Day St., Galesburg, IL 61401



# ATTS Auction Number Three and One-Half

Believe it or not, ATTS Auction Number 3 was a bomb—just like Number 2! George Frakes is tearing his hair out trying to come up with auction material that STT collectors would want to purchase for their collections. All six of the items contained in Auction Number 3 are in demand among sales tax token collectors, and could be purchased for a very reasonable amount through the auction. And yet, not a single bidder. Either the post office isn't delivering George's mail or everyone forgot to send in his bid. We are, therefore, combining the items from ATTS Auction Number 3 with the items George had planned to use as Auction Number 4—hence, Auction Number 3½.

Please refer to ATTS Newsletter Volume 2, Number 1 for bidding rules. Final date for receipt of bids for ATTS Auction Number 3½ is ~~June 15~~ **JUL 1**, 1972. Send bids to George Frakes, P.O. Box 1427, Oceanside, CA 92054.

- |  |   |
|--|---|
| Lot 301: (1) \$1.00 unc. Ohio Punch Card, Arch Copsey;   | (WA) 1/5¢ Cardboard;                                  |
| Lot 302: (1) Set, Warboy's (CA) ¼ mill;  | Lot 401: (1) Moline (IL) alum., unc., thin variety;   |
| Lot 303: (1) Set, Warboy's (CA) 1 mill;  | Lot 402: (1) Rock Island (IL), alum., unc.;           |
| Lot 304: "The Story of the Illinois Provisional Sales Tax Token," with unc. Carbondale Illinois token; | Lot 403: (1) Toulon (IL), alum., unc.;                |
| Lot 305: (1) unc. Rainer (WA) 1/5¢ Cardboard;  | Lot 404: (1) Jacksonville (IL), brass, type 3, circ.; |
| Lot 306: (1) unc. Mecca Five Points Cafe   | Lot 405: (1) Moline (IL), copper, circ.;              |
|  | Lot 406: (1) Kiethsburg (IL), copper, AU;             |
|  | Lot 407: (1) St. Anne (IL), copper, AU.               |

## Mavericks Seven and Eight Identified

Richard A. Gaetand (ATTS 117) has informed us that both West View Park and Kennywood Park are amusement parks in the Pittsburgh, PA, area. The tickets described in the "Mavericks" section of ATTS Newsletter (Vol. 2, No. 1; items 7 & 8) were purchased separately from ride tickets, the first to pay the tax on the second. (Mr. Gaetano informs us that the two tickets are now combined into one ticket.) Robert B. Friend, County Controller of Alleghany County, PA, was contacted and asked what type of tax these tickets represented—sales tax, amusement tax, or other type of tax. His reply was:

"The taxes you have in mind are 10 percent amusement, not sales tax, imposed by the several school districts of the area. Receipts go for the general fund expenses of the schools.

"All of the districts have levied the taxes for approximately 12 years under the authority granted by the State Legislature. It was done to give the schools a broader tax base and to relieve real estate of the whole problem. Subdivisions in Pennsylvania cannot levy a sales tax as such. That is a levy reserved and imposed by the state."

Thus, mavericks 7 and 8 can now be positively eliminated from consideration as sales tax tokens. It is encouraging to receive such quick proof or disproof of sales tax mavericks.

If your membership number is circled on the Newsletter address label or is listed below, this is the last ATTS Newsletter you will receive if your dues are not received before July 1, 1972.

11, 19, 23, 24, 29, 31, 35, 37, 42, 46, 58, 61, 62, 63, 66, 70, 74, 75, 80, 81, 86, 87, 88, 93, 99, 102, 106, 108, 109, 110, 111, 113, 115, 118, 121, 122.

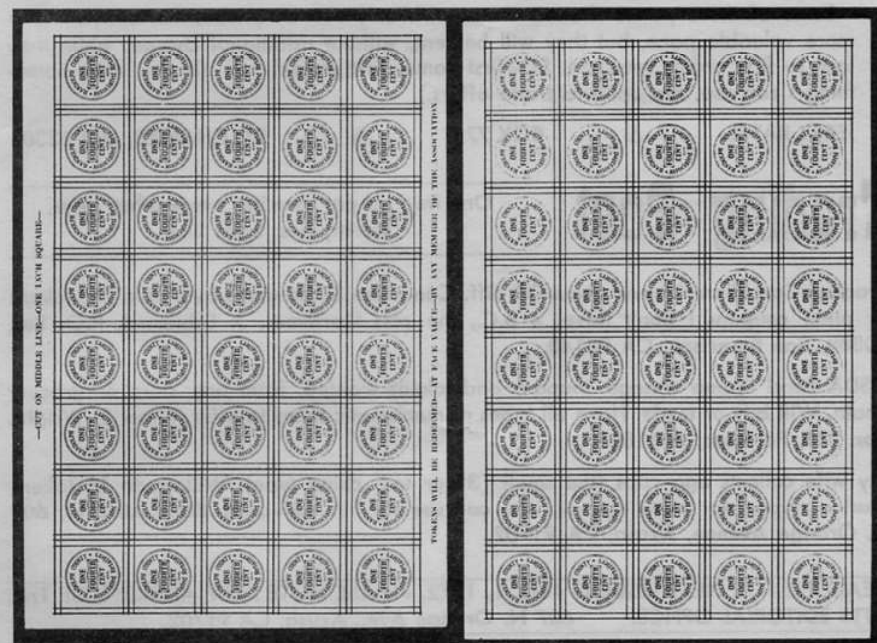
# Bates Proud Owner of Randolph Originals

In the revised edition of his "Specialized Catalogue of U.S. Sales Tax tokens," published in 1936, George W. Magee, Jr., listed the Randolph County cardboard token, and had this to say about the issue: "Reliable authorities declared that no specimens of this token could be secured." And so he had a special reprint made for identification, and on the back of each token he carefully placed a rubber stamp reading, "THIS TOKEN IS A REPRINT."

For over three decades collectors of private and provisional tokens have searched in vain for the Randolph County (type B) original token. In July of 1969, Jerry Bates made the discovery of a lifetime--TWO original sheets of the tokens; one sheet had been cut into 16 pieces of varying sizes, and one sheet was still uncut with all 40 specimens intact.

Pictured here are reduced photos of both the original and reprint sheets, along with Jerry's chart of differences between the two printings.

	ORIGINAL	REPRINT
PRINTING:	Black ink	Black ink
PAPER:	Buff	Manila
WIDTH:	212mm	217mm
HEIGHT:	148.75mm	142.75mm
WORDING:		
Head:	-CUT ON MIDDLE LINE - ONE INCH SQUARE-	(none)
Foot:	TOKENS WILL BE REDEEMED - AT FACE VALUE - BY ANY MEMBER OF THE ASSOCIATION	(none)
Reverse:	(none)	THIS TOKEN IS A REPRINT



## CANADIAN SALES TAX RECEIPTS

.. At long last, I have been able to acquire a small supply of them in Full Panes of 4 with the top tab. Catalog numbers and values are from Green's TB Seals of the World ('66 edition and '71 Supplement). Values are for singles, and generally a full pane with the top tab is figured at 5 times a single; but I have figured only 4 times a single, and then cut that down to my selling price.

NEW BRUNSWICK		Selling Price
*603	3.00	11.00
604	4.00	14.00
605	.75	2.75
606	.75	4.25
An error (606.1 at 2.50) occurs in position 3 on each pane; Tabacco is spelled "Tabacco"		
607	1.00	3.50
608	.50	1.75
608	.50	1.75
609	.50	1.75
610	.50	1.75
611	1.50	5.50
PRINCE EDWARD ISLAND		
*651.3	.75	2.75
652.4	.75	2.75
652.4	.75	2.75
*652.5	5.00	18.00
653.2	.75	2.75
*654	2.00	7.50
		84.50

17 different (one of each of above) ..... \$75.00 pp

13 different (one of each of above except those with "x") ..... \$42.00 pp

\*(less than 5 in stock)

Some of these panes show a watermark or piece of a watermark, which is a more valuable pane, but they will be sent, without additional charge, while they last, to first orders received. SO--first come, first served. (If you have something I can use, am open to trade offers.)

JERRY BATES      Δ      BOX 777      Δ      ST. CHARLES, MO 63301

## Trading Post

One free ad per member every-other issue  
Twenty-five word limit.

Trading Canadian! I have about 10 diff. Canadian ST coupons available for tokens or other coupons I don't have. 4 B.C., the rest Maritimes. J. Schimmel, P.O. Box 40888, San Francisco, CA 94140.

USDA Food Stamp change coupons and tokens wanted, from any store or grocery chain. Will buy or trade. Have all types of numismatic items to offer. Elmer E. Wright, Box 221, Potomac, IL 61865.

My wife collects egg cups (the small [3" or so], china type). Will trade 15 tokens (various types) for each egg cup she can use for her collection. Ernie Altwater, 607 N. Orange Avenue, Azusa, CA 91702.

DEADLINE FOR NEXT ISSUE IS JULY 1, 1972. PLEASE NOTE NEW ADDRESS OF THE  
ATTS EDITORIAL OFFICE: 607 N. Orange Ave., Azusa, CA 91702.



# A.T.T.S. Newsletter

The Official Journal Of  
The American Tax Token Society

ANA C-69092

TAMS 2334

Volume 2, Numbers 3 & 4

(Combined Issue)

July-October, 1972

## Observations About Ohio Tax Stamps

*(Editor's note: The article here presented was prepared by Mr. Robert Haynes, who has since passed away. Mr. Haynes from time to time gave help to E. Hubbard when the latter was preparing his lists of Ohio sales tax receipts. Our purpose is publishing this article to allow the members of A.T.T.S. to share in Mr. Haynes' memories of the days of the Ohio sales tax receipts.)*

by Robert Haynes

Probably nobody in the State of Ohio expected the Sales Tax stamps, first put into use back in 1935, nor the large number of varieties which would be issued before they were finally discontinued in 1961. Although most of the other States, sooner or later, had put a "Sales Tax" in operation, only Kentucky in 1936 issued 6 values, and evidently they were in use only a short time.

During the years they were in use, they became very unpopular with most business firms, due to the time-consuming report required every three months, as well as time of buying supplies of them, and in the earlier days the law required each one to be torn before giving to the customer. This "tearing law" later was either repealed or gotten around by the Vendor using a "Clip Board," with 5 or 6 brackets across it, which clamped a knife close to the dividing reoulette or perforation, between the 2 "halves" of the stamps (Vendors and Consumers), so after a few stamps were torn from the top of a pack of 100, or less, the "Consumers" half usually "came away" with the serial number, as well as part of the left hand design, missing.

Larger firms usually stapled the stamps to the customer's invoice, so one finds quite a few with "staple holes."

The receipts from this Sales Tax ran into the millions of dollars, and sometime during the thirties (I believe it was) a law was passed, allowing non-profit organizations like churches, V.F.W., Boy Scouts, etc., to save the stamps, after being used, and after sorting and bundling them by various denominations, ship them to the Tax Department in Columbus to be redeemed at three percent of face value. I was fortunate to be secretary of a men's class at a church, and helped in the sorting and the counting of stamps they gathered, at the same time picking out and saving 10 to 15 of a kind of the low values through 15¢, which I bought before they were sent away. In the middle of the fifties I also aided the members of another church with a much larger membership, which would have a large cellophane bag full, usually 4 or 5 thousand stamps at a time, to make ready to ship and be redeemed. From the 3 or 4 lots that I looked over, and helped bundle, I picked out most of the undamaged copies, and color varieties of the Merrick Co. stamps, which were then in use, along with Reserve Litho Co. I found these in lots in which only about 10 to 15 percent of

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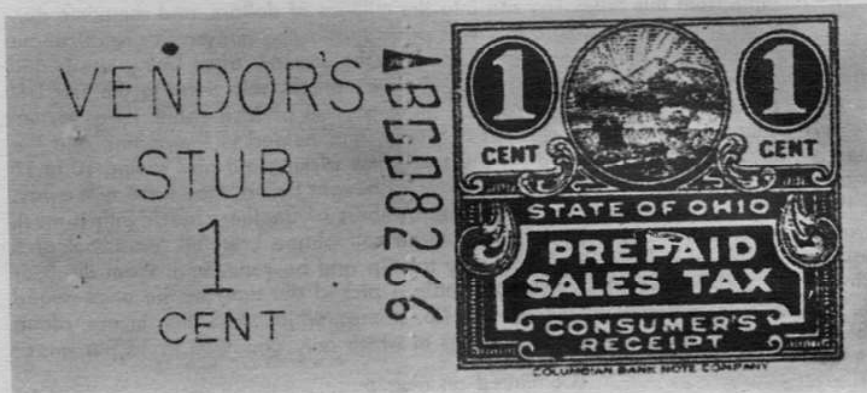
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the total stamps were undamaged, and learned that of all the values below \$1.50, the 12¢ was the scarcest. It represents the tax on \$4.00, and the 9 and 3 cent values, used by almost all firms, answered the same purpose.

The higher values (\$1.50, \$3, and \$15) were very few, as they were usually used on purchases like electrical refrigerators, new or used autos, etc., on which Sales price was several hundred up to thousands of dollars. There was a Catholic Parish down at North Bend, Ohio, where the priest, evidently getting information from public records, wrote a form letter to every purchaser of a new or used automobile, enclosing a stamped envelope for reply, and asking for the Tax Stamps used on the bill of sale. If he had good results from his letters, he evidently must have acquired and "cashed" into the State the biggest share of all the higher valued stamps ever used for auto sales.

During the 26- or 27-year period these stamps were in use, there were about 7 different elections and various changes of governors, and as each political candidate naturally favored the business firms which had contributed to his campaign funds, there were many different firms which printed the stamps, although some only printed a few in comparison with the total used, and these evidently were distributed only in some sections of the state where there was a shortage of certain values at that particular time; thus, stamps from W.P. Simpson, Strobridge Co., and Superior Printing Co. of 1935, plus American Bank Note Co., of 1939, may have only been on sale in a few districts, and were never in general use in all parts of the state, and thus many "sleepers" and undercatalogued may be found among these issues.

Furthermore, from about 1957-60, when there was political talk of discontinuing the issuance of the Sales Tax stamps, the firms printing them made every effort to use up the watermarked paper on hand, and the practice of placing the watermarks so they would show "normal" on the back side only was evidently discontinued, and everything was done with a rush; thus the many watermarks in all positions. Also, the regulation colors were often radically changed in order to also use up all old ink. Thus cans of red ink, left open and exposed to atmosphere, changed to maroon or lake, while other colors like the six-cent values of Merrick Co. 1957-60 issues range from a crimson to brown-red to a deep purple, while their three-cent values of the same issue also have many color varieties. The Columbian issues of 1953-55 also have a wide variety of colors, as well as three different dies, differing in the size of the lettering used in the panels on the stamps as well as thickness of the figures of value.

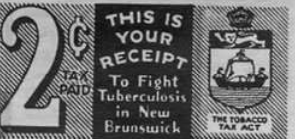
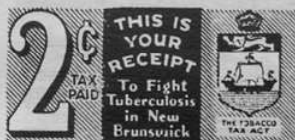


# Photo Preview of Canadian S.T.T.'s

A.T.T.S. member Jerry Bates has been a very busy man lately; not the least of his several S.T.T. and numismatic projects is the discovery and cataloguing of many, many Canadian sales tax items that have heretofore been virtually unknown among S.T.T. collectors. Jerry's Canadian S.T.T. listing is still in progress, and he estimates that it will yet be a while before he has completed it. Desiring that his listing be as complete and accurate as possible before releasing it, Jerry could not yet furnish us with a "sneak-preview" list. However, in order to whet the appetites of the many A.T.T.S. who will probably take-up this new area of S.T.T. collecting, we furnish a photo preview of some of the items thus far discovered.

## NEW BRUNSWICK

This book contains  
receipts to value of  
**\$2.00**



This Book Contains  
Receipts to Value of  
**\$2.00**



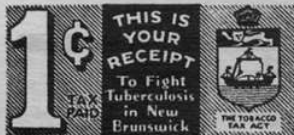
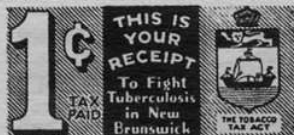
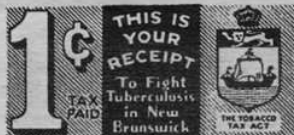
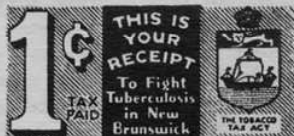
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# Photo Preview of Canadian S.T.T.'s

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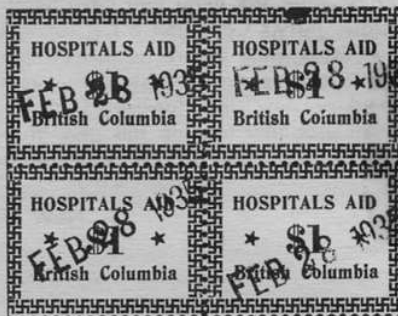
## NEW BRUNSWICK

This book contains  
receipts to value of  
**\$1.00**



THIS IS YOUR RECEIPT  
**1¢** Tax Paid  
To Fight Tuberculosis  
in New Brunswick  
The Tobacco Tax Act

## BRITISH COLUMBIA



## PRINCE EDWARD ISLAND



## NOVA SCOTIA



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# Photo Preview of Canadian S.T.T.'s

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## ALBERTA



## QUEBEC



(Continued on next page)

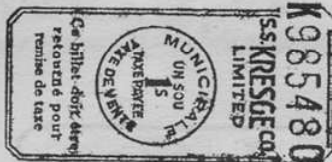
## REFERENCES AVAILABLE

For those members who desire to research the Canadian sales tax items in advance of the release of Jerry Bates' listing, the following references are available:

1. BNA Topics, "The Tax Tickets of Canada" by Ed. Richardson (July-August 1963); available from A.T.T.S. Library, item number 122.
2. Greens Catalog (of Christmas Seals and Charity Stamps); available from Christmas Seal and Charity Stamp Society (contact Jerry Bates for Society address). (Because the tax represented by several of the Canadian S.T.T.'s was used for TB research and care, there is some overlapping between sales tax tokens and Christmas seals; in particular, note items number 601-611 and 651-654).

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QUEBEC



SASKATCHEWAN



# The A.T.T.S. Library

When the creation of the A.T.T.S. Library was begun, it was assumed that it would serve two functions: first, it was to be a depository of all available information concerning sales tax, sales tax tokens, and the collecting of sales tax items; and, second, it was to serve as a lending library, allowing members to borrow S.T.T. reference works for a reasonable period of time at no cost. In its first function, the A.T.T.S. Library has been very successful—under the direction of A.T.T.S. Librarian Glyn Farber, the library has been developed into an excellent repository of S.T.T. information. On the second count, however, the library has failed to stimulate a significant amount of borrowing by members. This failure is due in great part to the failure of this newsletter to inform members of materials available through the A.T.T.S. Library; in an effort to rectify that situation, we are here listing the materials available through our library.

Members are encouraged to take advantage of our library lending system. Requests (by name and number of the item, please) for material should be sent to librarian Glyn Farber, 1618 15th Street, Lake Charles, LA 70601. Please give your membership number when requesting material.

- |  |  |
|--|--|
| 101. Numismatic Scrapbook Magazine<br>Sales Tax Tokens (list)<br>by Emil DiBella<br>Feb. 1961                                      | 109. The State Revenue Newsletter<br>A Sales Tax Sidelight: The Sherrill<br>Coupon Method<br>by Jerry F. Schimmel<br>November 1969                         |
| 102. Numismatic Scrapbook Magazine<br>Sales Tax Tokens<br>by Herbert E. Rowold<br>November 1956                                    | 110. The State Revenue Newsletter<br>North Carolina's Sales Tax Coupons<br>by Jerry F. Schimmel<br>September 1970  |
| 103. Numismatic Scrapbook Magazine<br>Provisional Sales Tax Tokens of<br>Illinois<br>by Charles H. Lipsky<br>July 1959             | 111. TAMS Journal<br>Those Tax Tokens: Numismatics,<br>Philatelics or What?<br>by Jerry F. Schimmel<br>August 1971   |
| 104. The Numismatist<br>More Light on Sales Tax Tokens<br>by Jerry F. Schimmel<br>Jan. 1971  | 112. TAMS Journal<br>Sales Tax Tokens: An Update<br>by Jerry Bates<br>June 1971  |
| 105. Calcoin News<br>Sales Tax Tokens<br>by Paul H. Hamm<br>March 1957   | 113. TAMS Journal<br>A Reading and Resource List on<br>Sales Tax Items<br>by Jerry F. Schimmel<br>December 1969  |
| 106. State Revenue Catalog<br>Ohio Sales Tax Section<br>by Elbert S.A. Hubbard<br>1960   | 114. TAMS Journal<br>More Reading on Tax Tokens<br>by Jerry F. Schimmel<br>December 1970   |
| 107. Unpublished List<br>Missouri Mills<br>by Dick Johnson<br>January 1950<br>(includes explanatory addendum<br>by Jerry Schimmel) | 115. The Sales & Use Tax: Its Origin and<br>Background in Mississippi through<br>1965<br>Published by the Mississippi Tax<br>Commission; by V.B. Wheelless |
| 108. Privately Published<br>The Story of the Illinois Provisional<br>Sales Tax Tokens<br>by Dick Johnson<br>1955                   |  |

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116. Our American Money  
Sales Tax Tokens  
by Joseph Coffin  
1940
117. The Pathfinder  
Sales Tax May Force Minting of  
Fractional Coins  
Anonymous  
November 1935
118. A Check List of Sales Tax Tokens  
of the U.S.  
by George Magee, Jr.  
April 1936
119. Sales Tax Tokens. Draft Catalog of  
State Tokens (through Louisiana)  
and Sales Tax Newsletter, 1966  
by Harold Schmal  
April 1966
120. Illinois Num. Assn. Coin Digest  
Sales Tax Tokens: An Update (I)  
by Jerry Bates  
January 1971
121. Illinois Num. Assn. Coin Digest  
Another Sales Tax Token Fore-  
runner  
by Robert D. Leonard, Jr.  
April 1971
122. BNA Topics  
The Tax Tickets of Canada  
by Ed. Richardson  
July-August 1963
123. State Revenue Newsletter  
Ohio's Private Issue Sales Tax  
Cards  
by Jerry F. Schimmel  
November 1971
124. A paper presented to the Pacific  
Coast Numismatic Society:  
The Unsuccessful History of the  
Sales Tax Token in California  
by Jerry F. Schimmel  
November 1971
125. The Numismatist  
Jimmy's Penny  
by Harvey L. Hansen  
March 1934
126. The Numismatist  
State of Washington's 3% Sales  
Tax Tokens  
by Paul Fouts  
June 1941
128. The Numismatist  
Sales Tax Tokens and Ohio  
Coupons  
by Emil DiBella  
September 1940
128. The Numismatist (short articles)  
Two Coins Urged by President  
Roosevelt  
Some Sales Tax Tokens  
A Token For One Mill  
Colorado Sales Tax Tokens  
Tax Tokens Not Money in Legal  
Sense  
Louisiana and Mississippi Tax  
Tokens  
(authors unknown)  
1935 through 1941
129. Numismatic Scrapbook Magazine  
From California  
by Roy Hill  
June 1938
130. Numismatic Scrapbook Magazine  
Sales Tax Tokens  
by Willis J. McKinney  
October 1937
131. Numismatic Scrapbook Magazine  
State Tax Tokens  
by Emil DiBella  
June 1942
132. Numismatic Scrapbook Magazine  
Check List of Sales Tax Tokens  
by Emil DiBella  
March 1944; Revised June 1944
133. Numismatic Scrapbook Magazine  
(short articles)  
Illinois State Sales Tax Tokens  
Kansas Bans Tax Tokens  
Tokens Against Law  
Missouri Tax Tokens in Use  
New Washington Sales Tax Token  
Colorado Issues Fiber Tokens  
Trial List of Ill. Tax Tokens  
Redeem Louisiana Sales Tax Tokens  
Offers Information on Sales Tax  
Tokens (DiBella)  
1935 through 1956
134. The State Revenue Newsletter  
Ohio's Private-Issue Sales Tax  
Cards  
by Jerry F. Schimmel  
November 1971
135. The State Revenue Newsletter  
More About Private Sales Tax  
Cards: California, Illinois, Iowa,  
and Kentucky  
by Jerry F. Schimmel  
March 1972

(Continued on next page)



(Continued from previous page)

## Welcome, New Members!

136. The State Revenue Newsletter  
Ohio Notes  
by El Hubbard  
May 1970
137. The State Revenue Newsletter  
Ohio Addenda — Sales Tax —  
Merrick Lithograph Co. printings  
by O.R. Bloom  
January 1968
138. The State Revenue Newsletter  
Check List of Ohio Sales Tax  
Stamps: Reserve Litho Printings  
by El Hubbard  
September 1966
139. The State Revenue Newsletter  
Pennsylvania Odd Balls  
by Maurice Fox  
July 1970
140. The State Revenue Newsletter  
Michigan Sales Tax  
June 1963, February 1962, Oct.  
1963, July 1962
141. The State Revenue Newsletter  
Ohio Addenda—Sales Tax—Colum-  
bian Bank Note Co. Printings  
Ohio Addenda—Sales Tax—Merrick  
Ohio Addenda—Sales Tax—Reserve  
by O.R. Bloom  
May 1969
142. The State Revenue Newsletter  
Michigan Addenda—Sales  
by C.A. Herman and El Hubbard  
January 1969
143. The State Revenue Newsletter  
State Revenue Addenda—Kentucky  
—Sales  
by El Hubbard  
May 1967
144. The State Revenue Newsletter  
(Short articles on Ohio Sales Tax)  
July 1961, May 1963, November  
1961, August 1962, March 1962  
July 1960, November 1960, April  
1960
145. American Tax Token Society  
Check List and Guide to Sales Tax  
Tokens (Third Edition)  
by Emil DiBella  
1972

The membership applications of 14 new members have been reported by A.T.T.S. Secretary Charles L. Carter. A sincere (although belated) welcome to:

147. Joseph E. Studebaker, Jr., 2614  
Legare St., Beaufort, SC 29902  
(Secretary)
148. Mrs. Adolph B. Hill, Jr., 4944 Lin-  
dell Blvd., St. Louis, MO 63108  
(Pfefferkorn)
149. David C. Strock, P.O. Box 24463,  
Seattle, WA 98124 (Farber)
150. Lawrence S. Hopper, 5009 E. Wal-  
nut Drive, Des Moines, IA 50317  
(Schimmel)
151. Lawrence C. Bolduc, Littleton  
Stamp & Coin Co., Inc., Littleton,  
NH 03561 (Sundman)
152. L. Donald Koontz, 5815 So. Huron  
St., Littleton, CO 80120 (Sec'y)
153. Ramond Burgin, 93 Oak St., Wal-  
den, NY 12586 (Weilbacher)
154. Dean Ahlberg, 3346 Cleveland St.  
N.E., Minneapolis, MN 55418  
(Schimmel)
155. D.S. Kleckner, P.O. Box 64, Cadiz,  
OH 43907 (Di Bella)
156. K.V. Ashton, 1134 E. Elm St., Can-  
ton, IL 61520 (Di Bella)
157. George Horney, 541 Heather Ln.,  
Bedford, OH 44146 (CW)
158. E.D. Ebert, 2873 Ptarmigan Dr., #3  
Walnut Creek, CA 94595 (Di Bella)
159. Leo J. Cole, Jr., 2100 Wolfe Lane,  
Fort Smith, AR 72901 (CW)
160. Gary Pipher, 92 Baker St., John-  
son City, NY 13790 (Di Bella)

### CHANGES OF ADDRESS

Roy H. Carpenter, P.O. Box 1559,  
Los Gatos, CA 95030

Jefferey L. McFarland, 7280 Aleg-  
ra Circle So., Apt. 1, Fountain, CO  
80817

Glyn V. Farber, 1618 15th St.,  
Lake Charles, LA 70601

## Livingston: Another Illinois Provisional?

by George Frakes

A photo study shows the similarity between the established Bunker Hill token and the Livingston token, which I recently discovered. They both have a beaded rim on both sides, with the Bunker Hill beads changing to near tear-drops at the bottom of the obverse. They are alike in size, with the Livingston token being possibly a millimeter larger. The reverses appear identical, as if from the same dies — even to the filled 'A' in "STATES" on each token.

I would appreciate receiving any information anyone might have about the Livingston token. My address is P.O. Box 1427, Oceanside, CA 92054.



(Photos by Syd Joseph)

## Syd Joseph Official ATTS Photographer

There are several jobs within an organization such as A.T.T.S. that require the special talents and facilities of qualified volunteers. Thus a certain number of appointive positions have been established, such as those of librarian, publicity chairman, and newsletter editor. Syd Joseph has been appointed to yet another vital position, that of Official A.T.T.S. Photographer. His duty will be to receive, photograph, and return any sales tax items which are to be illustrated in the A.T.T.S. Newsletter.

On occasion, the editor receives word of a new S.T.T. find. We will now be able to request that the owner of that item send it to Syd, and to give Syd permission to photograph it at society cost for reproduction in the newsletter. Our sincere gratitude to Syd for his acceptance of this vital post.



Pictured here is Maverick 5, which was reported in the May-June 1971 edition of the A.T.T.S. Newsletter. To date, no one has furnished any information which might lead to positive identification of the nature of this token. Please send any clues you may have to the A.T.T.S. Editorial office.

(Photo by Syd Joseph)

# Reader Remembers When One Mill Tax Token Was Godsend

by Dick Wagner

(Reprinted with permission from the Tucson Daily Citizen, Tucson, Arizona)

Few Arizonians remember the mill tax token. But the tokens are widely known.

For Mr. M., a Tucson Daily Citizen reader who prefers anonymity, this one-tenth of a cent was the difference between food and hunger. In the summer of '41, 20-year-old Mr. M. was traveling from Juarez to Mexico City on National Railways.

Food vendors sold rice and chicken tortillas for 10 cents from the platform through open railway car windows. Dusty and hungry, Mr. M. was broke. In his pants pocket was a shiny aluminum mill, roughly dime size. It was not a fair exchange, but a hungry youth did eat and today a man remembers this tale as his link to the Arizona tax token and one summer in Mexico.

Although tokens were last issued in 1946, the Arizona State Tax Commission still receives letters about them. Bess Hooper, a gracious secretary for the Commission, showed me inquiries from Ventura, Calif., Brooklyn, N.Y., and Downsview, Ontario. A woman in Madison, Wis., found a token while digging in her garden. A man from Sepulveda, Calif., searching for artifacts outside Oatman, Ariz., discovered one in the Goldroad dump. From Byron Center, Mich., came the news that one was left in the personal effects of that writer's late grandfather.

V.L. Nielson, executive secretary of the Arizona State Tax Commission since 1965, has instructed that a basic fact sheet on Arizona tokens be sent to the curious. For the serious collector, however, Nielson generously shared his knowledge and the Tax Commission's file. Nielson explained that in 1937, the Arizona legislature amended the 1935 Excise Revenue Act. That amendment authorized tokens to be used in retail sales tax transactions. Many states, including Illinois, Missouri, and New Mexico, were then using tokens. In penny-conscious depression days, taxpayers complained of paying the same one-cent tax on a 10-cent item that they paid on a 48-cent purchase. Businessmen were unhappy that they were the scapegoats for the detested sales tax. To make the tax more palatable to all, the token permitted the division of a penny.

Millions of one and five mill copper tokens began circulating in Arizona in 1937. Aluminum one mill pieces were issued in 1940 and some zinc pieces in 1942. War-time metal needs temporarily prevented any further issues. In late 1945, the Osborne Register Company of Cincinnati, Ohio, struck brass one and five mill tokens for Arizona. Though received by the Tax Commission in early 1946, these were never circulated.

Wartime prosperity reduced the public's concern about a penny tax. All but a few of the new brass tokens rested in storage until sold for scrap in 1965.

The seal of the State of Arizona is on the one mill token. The seal was designed by Phoenix newspaper artist E.E. Motter in 1910. On the seal, the sun is rising over mountains in the background. On the right there is a storage reservoir and dam, with irrigated fields and orchards in the foreground. A cow is shown grazing.

These symbols were meant to change the image of Arizona as a land of cactus, gila monsters, and rattlesnakes. However, traditionalists did secure a quartz mill and a miner with his pick and shovel on the seal. The state motto, "Ditat Deus," means "God enriches."

The reverse of the mill tax token shows a large numeral "1" encircled by the words "To make change for correct sales tax payment."

# Unwanted Tax Token Thing of Beauty

by Dick Wagner

(Reprinted with permission from the Tucson Daily Citizen, Tucson, Arizona)

Saguaros dominate the desert depicted on the obverse of Arizona's five-mill sales tax token.

This token is "really beautiful and outstanding and deserves a place in any collection, regardless whether one collects tokens or not," wrote Herbert Rowold in Numismatic Scrapbook Magazine, November, 1956. In Coin Collector, May, 1967, David Ganz agreed. Ganz called the one and five mill Arizona pieces, "undoubtedly the most beautiful tax tokens ever coined."

Glistening copper in 1937, or almost golden brass in 1946, the attractive five mill token is without honor in its native land. Dealers refuse to buy it. Few collectors save it.

In the token's heyday, the late 1930's and early 1940's, it was a public nuisance. Leon Levy, of Levy's in EL con, recalls the tokens as a "continual source of problems. While they were money, they weren't. The customers didn't want them and neither did we." Herb Bloom, of Dave Bloom and Sons, concurred. "Tokens were a mess. Cash registers had no place for them. Customers confused them with other coins and most people didn't care." Oliver K. Garretson, now retired from the University of Arizona, remembers that he "never bothered with them." Their public importance can perhaps be measured in Garretson's statement that he hadn't "the foggiest notion of where you got them or what you did with them."

Though intended to save the taxpayers money in retail sales tax transactions, by 1943 tokens were no longer in use. State law, however, required the tax commission to have tokens available. In 1945 the Osborne Register company struck brass tokens for Arizona. Most of those tokens went into storage.

In May, 1965, the state sold its token hord. An estimated 2.6 million pieces, weighing 5.6 tons (mostly uncirculated brass), were auctioned. Gordon Jones, of Phoenix, purchased the lot for \$2,312.20. Jones hoped to sell the tokens to collectors across the country. Response to an ad in Coin World, a national hobby paper, proved disappointing. Reluctantly, Jones sold the bulk of his purchase to Newell Salvage of Phoenix for scrap.

The designer of the lovely five mill Arizona tax token is unknown. The reverse of the token shows a large 5 with the words "To make change for correct sales tax payment."



(Editor's note: the following informational outlines of the Arizona one and five mill sales tax tokens are briefs of the longer paper authored by A.T.T.S. member J. Richard Wagner. Mr. Wagner's new firm, Collector's Choice, offers a set of the brass pieces as a bonus to those joining its "Collector-Investor Program." Further details of this offer, and of the complete Arizona S.T.T. paper, are available from Mr. Wagner at P.O. Box 3413, Tucson, AZ 85722)



## Arizona One Mill Tax Token

### I. OBVERSE

State seal encircled by rays and the words "Arizona State Tax Commission." Ordinarily, the seal is surrounded by the inscription, "Great seal of the state of Arizona 1912." (Arizona joined the Union in 1912.) The design of the seal details a range of mountains in the background with a sun rising and shining on a storage reservoir, dam, orchards, irrigated fields and cattle grazing in the foreground. A quartz mill and a miner and his pick and shovel are also present. It was hoped that these symbols would change the image of Arizona as a land of cactus, rattlesnakes, and gila monsters. In 1910, a Phoenix newspaper artist designed this seal. The state's motto, "Ditat Deus" (God enriches), is chested on the seal.

### II. REVERSE

Numeral 1, surrounded by the words, "TO MAKE CHANGE FOR CORRECT SALES TAX PAYMENT."

### III. HISTORY

See the information sheet on the Arizona five mill token for capsule history.

### IV. VITAL STATISTICS

Mint: Osborne Register Co. (Cincinnati, Ohio)

Designer: E.E. Motter

Composition: Copper, Aluminum, Zinc, Brass

Diameter: 16mm

Edge: Plain

ISSUE	YEARS	MINTAGE	CIRC. VALUE	UNC. VALUE
Copper	1937-39, 1940	7,500,000	\$ .10	\$ .50
Aluminum	1939-1940	4,000,000	.10	.50
Zinc	1941-1942	2,200,000	.20	1.50
Brass	1945	2,100,000	---	1.50

(Only a little over 100,000 brass pieces were saved from the meltingpot in 1965)

### V. PROBABLE PRICE APPRECIATION

Minimal gain until tax token collections gain popularity. This will take a catalogue with values. Uncirculated brass tokens should have the best income future if collectors turn to sales tax tokens.

### VI. REFERENCES

See the information sheet on the Arizona five mill token.



## Arizona Five Mill Tax Token

### I. OBVERSE

Desert scene, dominated by large saguaro cactus, and encircled by the words, "Arizona State Tax Commission."

### II. REVERSE

Numeral 5, surrounded by the words, "TO MAKE CHANGE FOR CORRECT SALES TAX PAYMENT."

### III. HISTORY

To prevent overcharges related to the 2% sales tax, the Arizona Legislature, in May, 1937, authorized the use of tax tokens. These permitted the cent to be split, an important consideration to the thrifty in depression days. Tax tokens became popular souvenirs, fodder for vending machines, and were confused with minor coinage. Merchants and public alike quickly considered them a nuisance. The original one mill tokens were copper, but cost factors forced conversion to aluminum in 1939. Aluminum quickly went on the defense priority list, and the next major issue was zinc. Five mill tokens remained copper from 1937 to 1942. In the war years, sales tax tokens disappeared from Arizona commerce. A new issue of brass one and five mill pieces, received in early 1946, never achieved more than a limited circulation. The public ignored tax tokens. In 1954, the Legislature authorization for tokens was stricken from the records, and, in 1965, the "white elephant" brass tokens were sold for scrap. Only a little over 100,000 pieces of each denomination were saved.

### IV. VITAL STATISTICS

Mint: Osborne Register Co. (Cincinnati, Ohio)

Designer: Unknown

Composition: Copper, Brass

Diameter: 23 mm

Edge: Plain

ISSUE	YEARS	MINTAGE	CIRC. VALUE	UNC. VALUE
Copper	1937-1942	2,500,000	\$ .25	\$ .75
Brass	1945	550,000	---	1.50

### V. PROBABLE PRICE APPRECIATION

See the information sheet on the Arizona one mill token.

### VI. REFERENCES

Rowold, Herbert E., "Sales Tax Tokens," Numismatic Scrapbook Magazine, Vol. XXII, No. 11 (November 1956), pp. 1921-1933.

Wagner, J. Richard, "Arizona Money: The State Sales Tax Token 1937-45," (forthcoming).



## ATTS Auction No. 5

After a successful A.T.T.S. Auction Number Three-and-One-Half, Treasurer George Frakes announces the opening of A.T.T.S. Auction Number Five. All bids should be accompanied by the bidder's membership number, and must be in George's hands by December 1, 1972. George's address is P.O. Box 1427, Oceanside, CA 92054.

Lot 501: (1) 1963 10¢ proof;

Lot 502: (1) 1963 25¢ proof

Lot 503: (1) 1957 50¢ proof

Lot 504: (1) 1963 50¢ proof

Lot 505: (1) Wash. fiber S.T.T., on 14¢ or less, f circ.

Lot 506: (1) 1967 Lavender penny (a decal), 3% E pluribus tax 'em 3-inch circle

## Tooting Our Own Horn

The State Historical Society of Wisconsin, Madison, Wisconsin, has requested that copies of the A.T.T.S. Newsletter, beginning with Vol. 1, No. 1, be sent to its Acquisitions Section. We are proud that our publication is worthy of the Society's interest.

We are also pleased to find that a few members have purchased an extra copy of the Di Bella booklet with the purpose of donating that copy to their local library. Not a bad way to stir up some interest in S.T.T.'s among those who look in the coin books section of the library.

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**HAVE YOU MAILED IN  
YOUR BALLOT YET ?**

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## Maverick Identified

by Jerry Schimmel

The brass token from the bar "Doersam's" in Columbus, Ohio (Maverick No. 2, listed in A.T.T.S. Newsletter, Vol. 1, No. 1), with its 5¢ denomination, is a normal trade check. Under an Ohio Tax Commission ruling, this kind of token probably fell under the heading "Voucher Books, Thrift Books, and Similiar Coupon Books." In 1936, the regulations read, "Vouchers...which entitle the purchaser...to trade at different retail establishments, shall be treated as money and the tax shall attach to all transfers through the use of these vouchers, using as a tax basis the money value of the coupon or voucher. No tax shall be collected on the sale of the voucher books ...good only at the place of business of the vendor issuing them."

It was required in the early days of the sales tax law that all such items bear the merchant's sales tax number and the statement that tax had been prepaid. Mr. Diersam probably had to get the Tax Commission's o.k. to give out his "rain checks." At any rate, when the customer wanted to redeem his nickel token for a beer (if that's what it would buy), then he had to pay sales tax along with it. This meant using one of the punch cards that one bought for 3¢ (which were Ohio's "sales tax tokens"). One can imagine how many bar tokens were ever redeemed by Doersam under these circumstances. Later commission rulings were less restrictive.

# CANADIAN SALES TAX RECEIPTS

At long last, I have been able to acquire a small supply of them in Full Panes of 4 with the top tab. Catalog numbers and values are from Green's TB Seals of the World ('66 edition and '71 Supplement). Values are for singles, and generally a full pane with the top tab is figured at 5 times a single; but I have figured only 4 times a single, and then cut that down to my selling price.

NEW BRUNSWICK		Selling Price
*603	3.00	11.00
604	4.00	14.00
605	.75	2.75
606	.75	4.25
An error (606.1 at 2.50) occurs in position 3 on each pane; Tobacco is spelled "Tobaoco"		
607	1.00	3.50
608	.50	1.75
608	.50	1.75
609	.50	1.75
610	.50	1.75
611	1.50	5.50
PRINCE EDWARD ISLAND		
*651.3	.75	2.75
652.4	.75	2.75
652.4	.75	2.75
*652.5	5.00	18.00
653.2	.75	2.75
653.2	.75	2.75
*654	2.00	7.50

87.25

17 different (one of each of above) ..... \$75.00 pp

13 different (one of each of above except those with "\*) ..... \$42.00 pp

\*(less than 5 in stock). Single panes of the 13 different will be sold separately at prices shown above.

Some of these panes show a watermark or piece of a watermark, which is a more valuable pane, but they will be sent, without additional charge, while they last, to first orders received. SO--first come, first served. (If you have something I can use, am open to trade offers.)

JERRY BATES      Δ      BOX 777      Δ      ST. CHARLES, MO 63301

## Trading Post

One free ad per member every-other issue  
Twenty-five word limit.

TRADE my brass token, "Sales Tax Token/One/Mill/1972", Rv.: " Jerry F. Schimmel/ Souvenir/1/10/Cent/San Francisco, Calif." Only 200 made. Want better tax, Calif. Trade, Latin Am., and English tokens. J.F.S., Box 40888, San Francisco, CA 94140

Food stamp change coupons, due bills and tokens wanted, from any store or grocery chain. Will buy or trade. Mrs. Mary L. Wright, Box 211, Potomac, IL 61865

LEFLORE COUNTY, MISSISSIPPI, Wooden Nickels for trade for anything and stamped self-addressed envelope. Joe M. Erber, Box 1235, Greenwood, MS 38930

My wife still collects small china egg cups, and I'm still offering a *minimum* of 15 tokens (various types) for each egg cup she can use for her collection. Ernie Altvater, 607 N. Orange Ave., Azusa, CA 91702.

DEADLINE FOR NEXT ISSUE IS DECEMBER 1, 1972. SEND ALL MATERIAL TO A.T.T.S. EDITORIAL OFFICE, 607 NORTH ORANGE AVE., AZUSA, CA 917902.

# A.T.T.S. Newsletter

The Official Journal Of  
**The American Tax Token Society**

ANA C-69092

TAMS 2334

Volume 2, Number 5

November-December, 1972

## Types of Ohio Prepaid Receipts

By Jerry Schimmel

The receipts used in Ohio from 1935 through 1961 are a complex series and often require many collector hours to sort and classify. The discussion below, while not exhaustive, is meant to help in this regard. Where I could, I have tried to relate the types to the listings of Emil DiBella (refer to third edition, published by A.T.T.S. Editorial Office). The collector should note that the receipts have traditionally been collected by the contracting printer's imprint found at the bottom of the receipt. Receipt denominations are as follows: 1, 2, 3, 6, 9, 12, 15, 30, and 60 cents, \$1.50, \$3.00, and \$15.00, although not all receipt types come in all values.



TYPE A

This type is printed in one color of ink per denomination and has no control letters or serial numbers. The paper color is buff and the safety paper design reads "OHIO." Varieties include perforation, hyphen-hole perforation, and rouletting, large and small contractor's imprints, or no imprint at all. Printers: Columbian, Reserve, Simpson, Strobridge, and Superior.

DI BELLA: Col. I & II; Res. I & II; Sim. I; Stro. I; Sup. II.

TYPE B

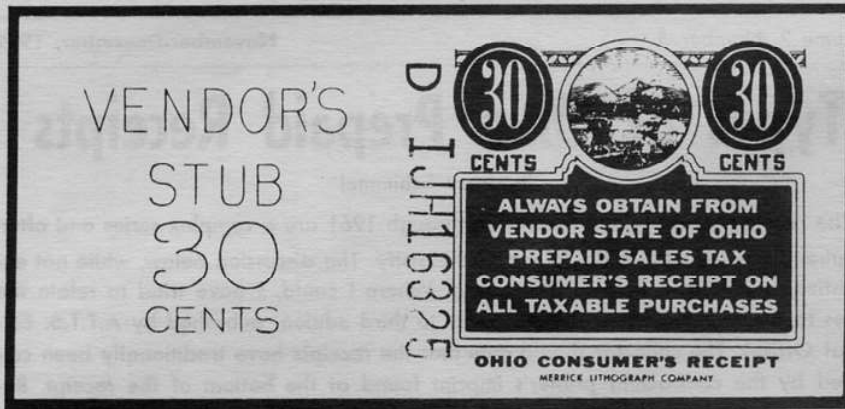
The design of Type B is the same as Type A, but two colors of ink are used on each

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denomination, and control letters and serial numbers are introduced between the halves. Varieties include orange, white, or grey paper, large or small imprints, plain or safety designed paper, and perforated or rouletted separations. Printers: Columbia, Reserve, Superior.

DI BELLA: Col. III, IV, V; Res. IV, V, & VI; Sup. I.



TYPE C

Two colors of ink are also used in this type, as well as serial numbers and control letters. Varieties include orange, yellow, blue, and grey paper, with and without safety design. Separations can be perforated, pinhole perforated, hyphenhole perforated, or rouletted. The landscape scene in the state seal of the American issues is somewhat different from other printers' versions. Printers: American, Columbian, Merrick, Reserve.

DI BELLA: Col. VI & VII; Mer. I; Res. VII; American.



TYPE D

Two colors of ink are used here, along with control letters and serial numbers. Sun

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and rays are both visible in the state seal, and separations are hyphen-hole perforated and rouletted. Printers: Columbian, Reserve.

DI BELLA: (none listed).

#### TYPE E

Type E receipts are the same as Type D, except that they are monocolored and there are no serial numbers or control letters. Printer: Reserve.

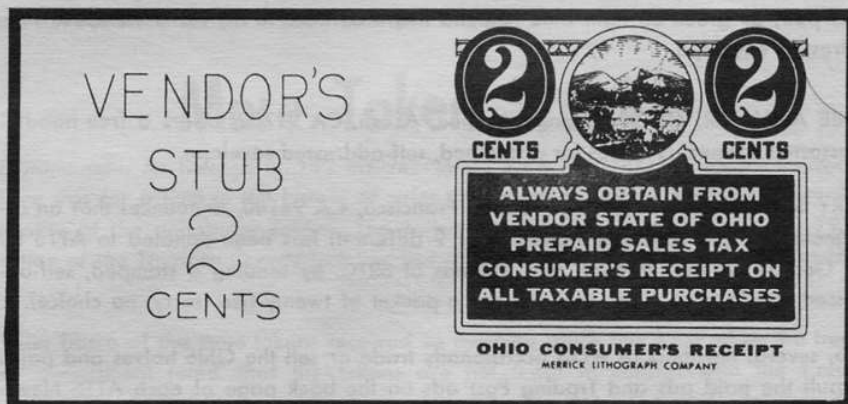
DI BELLA: Res. VII.



#### TYPE F

A type very similar to Type D, except that there is no sun visible over the mountains in the state seal. Serial numbers and control letters are used and separations are rouletted only. Paper is plain or with safety design. Printer: Merrick.

DI BELLA: Mer. II.



#### TYPE G

Similar to Type F, but the receipts are monocolored and have no serial number or control letter. Paper is plain without any safety design, and comes in pasted green or

(Continued on next page)



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pastel blue. Printer: Merrick.  
DI BELLA: Mer. III.



#### TYPE H

Only one ink color is used on a Type H receipt, and there is no control number or serial number. The paper is plain without any safety design, and comes in two shades, pastel green and pastel blue. Printer: Reserve.  
DI BELLA: Res. IX.

## Ohio Receipts Available

The beginning collector of Ohio sales tax receipts would do well to take advantage of the following offers:

ROBERT LYNN, 16606 N. 31st St., #64, Phoenix, AZ 85032, offers a free Ohio receipt pair, 3¢ green on light blue (DiBella lists it as Reserve IX) for a stamped, self-addressed envelope.

ERNIE ALTVATER, 607 N. Orange Avenue, Azusa, CA 91702, offers a free handful of assorted consumers halves for a stamped, self-addressed envelope.

JERRY SCHIMMEL, P.O. Box 40888, San Francisco, CA 94140, announces that an assortment of Ohio consumer halves (8 or 9 different) has been donated to ATTS by Mr. George Bradner through Mrs. Thomas of SRTC. By sending a stamped, self-addressed envelope to Jerry, you will get a packet of twenty-five (sorry, no choice).

Also, several members of ATTS occasionally trade or sell the Ohio halves and pairs. Consult the paid ads and Trading Post ads on the back page of each ATTS Newsletter (including back issues) for sell and trade offers.

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**DEADLINE FOR NEXT ISSUE IS JANUARY 2, 1973**

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# Were Sales Tax Tokens Legal?

By George Frakes

"Were sales tax tokens legal?" When I posed this question to the General Counsel of the Treasury, this was his answer:

The states concerned were advised that, "It would be unlawful for any agency other than the Federal Government to issue pieces or tokens to make change in connection with sales taxes."

Article I, Section 10, Clause 1 of the U.S. Constitution prohibits states from coining money or emitting bills of credit. (Within the sense of the Constitution, bills of credit are a paper medium of exchange, which would today be defined as currency). The two provisions are inter-related in that they prohibit states from issuing money, whether in the form of coin or of currency.

There have been no court decisions indicating that any medium of exchange issued by a state to circulate for the ordinary purposes of society is intended to circulate as money, and is therefore unconstitutional. Among the factors stressed by the courts in ruling that a medium was not intended to circulate as money were lack of redeemability and severe restrictions in the purposes for which it might be used. Thus, a token issued solely for payment of taxes, and not otherwise redeemable, would not fall within the legal definition of "money."

The unconstitutionality of a particular token would, of course, be a question to be decided by the courts. No case of a sales tax token circulated for use as money or carrying a legend indicating that it is redeemable as U.S. money, or in U.S. money, has come to the attention of the Treasury.

## More Token Trouble

*(Editor's note: As George Frake's article, "Were Sales Tax Tokens Legal?" indicates, there was for a time in the history of sales tax tokens a serious controversy over the legality of the unpopular tokens. The following editorial, from the July 26, 1935, edition of the Thurston County Independent, of Tenino, Washington, reflects that controversy.)*

The fiasco of the state tokens received its finishing touch this week when the treasury department ruled that the tokens are not legal in conflict with the Constitution of the United States, which bars coinage by the state. The point was raised in this editorial column last April, before they were issued. We can not understand how the Tax Commission could ignore the simple statement in the Constitution, even though the New Deal has not shown much regard for it.

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The sales tax law is now located in the geographical position commonly known as between the devil and the deep blue sea. The law provides that the customer must pay two per cent on purchases, but the levy on less than fifty cents is less than a cent. With tokens due to get the axe, the method of making this fractional cent change becomes a problem.

The news report states that the government is considering issuing a mill coin for states taking up the sales tax scheme. Illinois and some other states are faced with the problem thru (sic) which the State of Washington has been plunging. The Congress may order such a coin, or coins, altho (sic) the history of odd currency has not been satisfactory. Half cent, two cent, three cent and twenty cent pieces lasted only a few years and resulted in more confusion than convenience. If the fractional cent coins are issued, we in this state will prefer two-mill pieces to take the place of the fifth of a cent tokens which are destined for melting into something more useful and legal. That means at least two small coins should be issued, a tenth and a fifth of a cent, to meet the demands of the tax-extractors.

The immediate fate of the pesky token is problematical. They will probably be used until something else is worked out, but the State Supreme Court is due to act on the measure before long and will probably object to at least the token feature. The emergency may be met, just as we Tenino business people met the issue on May 1 by issuing our own wooden token, but any system will create a considerable amount of inconvenience and dissatisfaction. Individuals may get out their own tokens, which, we believe are legal, each being in effect a promissory note for a fifth of a cent, and redeemable for that amount. Then, too, a card worth a dollar might be sold by the state, with the customer presenting one at each purchase to be punched for the amount of the tax. All of which will be even more of a nuisance.

When will the people realize that the way to escape the problems of taxation is to quit spending so darn much money?

## Newsletter Goals Set for Volume 3

A survey of Volumes 1 and 2 of the ATTS Newsletter will show that the majority of article space has been claimed by excellent articles by Jerry Bates and Jerry Schimmel. These two gentlemen are acknowledged experts in many phases of sales tax tokens. Volume 3 of this newsletter will continue to include knowledgeable articles by both Jerrys, but will also include more articles by other members. Included in the membership of this society are many collectors who have become familiar with (if not experts on) specific areas of the S.T.T. field through their own personal interest and research into those areas; it will be the intent of this newsletter to encourage these members to share their research, knowledge, and experiences in particular areas of the S.T.T. field with other members.

If you are such an "unacknowledged expert" (and chances are good that you are), please consider sharing your knowledge during the coming year. By writing an article for the ATTS Newsletter you'll not only be aiding other collectors in their efforts to gain knowledge of the entire S.T.T. field, you will probably also find it an enjoyable experience.

# Welcome, New Members

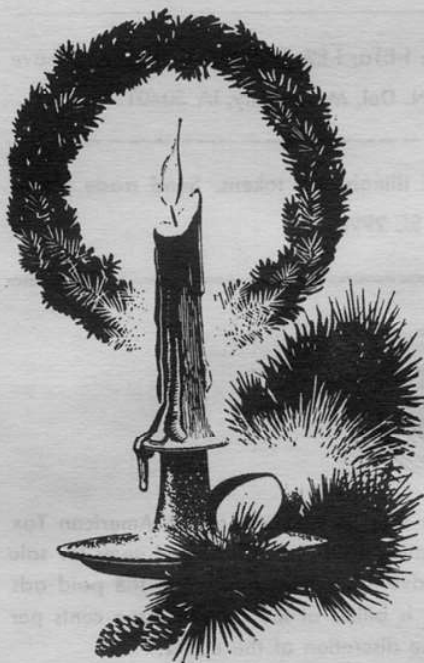
ATTS Secretary Charles L. Carter reports that as of December 1, 1972, there were six new applicants for membership. They are:

- 161 John J. Muth, Box 784, Crosby, TX 77532 (Secretary).
- 162 Cliff Ikenberry, RR #2, Baldwin City, KS 66006 (Di Bella).
- 163 R. Hartzog, P.O. Box 4143ES, Rockford, IL 61110 (Schimmel).
- 164 Joseph Schmidt, Owen & Schmidt, P.O. Box 471, Bensenville, IL 60106 (Secty).
- 165 Lewis K. Knight, Box 886, Ralls, TX 79357 (Di Bella).
- 166 E.A. Gudus, 1013 South 10th Avenue, Arcadia, CA 91006 (Secretary).

## CHANGE OF ADDRESS:

Joy A. Parrish, P.O. Box 1616, Pascagoula, MS 39567.

Richard E. Lane, 5716 Salakanum Way, Bellingham, WA 98225.



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